

CHAPTER 5

GENERAL PURPOSE REPORTING0501 REPORT ON FINANCIAL POSITION,
(SF 220)

050101 Purpose and Accounting Report Number. This section prescribes the report form and instructions for preparation of the annual report on appropriations and funds required pursuant to I TFM 2-4100. The report discloses the basis on which major categories of assets are accounted for and reported, the nature of any significant restrictions on the use of assets, the amount and nature of significant contingent liabilities, and such explanatory information on the assets, liabilities and equity as is necessary to fully and clearly disclose the financial position of the reporting entity. The reporting requirements prescribed in this section are designated as SF 220 (IAR 1178-TD-XX)

050102 Applicability and Scope

The provisions of this section apply to all DoD Components. It covers the following types of appropriation and fund accounts:

- A. General funds
- B. Deposit and special funds
- C. Management and revolving funds
- D. Trust funds

050103 Report Form. I TFM 2-4100 contains a copy of the SF 220. This form may be reproduced, or a machine-produced facsimile may be used. Figure 5-1 illustrates SF 220.

050104 Frequency and Distribution

A. Reports shall be prepared as of September 30 of each year unless otherwise specified and are due to Treasury as established by Treasury's annual bulletin on year-end closing dates by memorandum.

Departmental-level accounting entities shall establish year-end closing due dates to meet reporting dates established by the DFAS.

B. Reports shall be submitted under cover of a transmittal letter signed by the responsible official. Departmental-level accounting entities will make distribution in accordance with the addresses provided in the addendum to this chapter. The Treasury Department encourages Federal agencies to submit the SF 220 series of reports on the Federal Agencies' Centralized Trial-Balance System (FACTS). To the extent DoD Components can do so, the reports should be transmitted electronically.

050105 Preparation Instructions for the SF 220

A. General. Amounts for the SF 220 and all supporting reports shall be reported in dollars. Negative figures shall be identified by the use of a minus sign (-).

B. Heading. Complete the heading identifying: (1) "as of" date of the report (September 30, 19XX); (2) reporting DoD Component and the reporting entity; and (3) OMB Identification Code (Appropriation Symbol), when applicable, and fund type. (See table 5-2.) Each OMB Identification Code assigned for type 1, 2, and 3 funds requires a separate series of reports.

C. Line 1. Fund Balance with Treasury and Cash. This is a title line for lines 1.a. through 1.d. No dollar amounts are reported on line 1. This account balance includes amounts of available expenditure authorizations as shown in the reporting departmental-level accounting entity accounts with the Treasury and as reported on TFS Form 6653, "Undisbursed Appropriation Accounts." It also indicates all other cash, currency, bank, and other financial institution amounts, and imprest funds.

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REPORT OF FINANCIAL POSITION

as of

(in dollars)

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IAR No. 1178-TD-XX

IDENTIFICATION:

DEPARTMENT/AGENCY: _____

BUREAU/ORGANIZATIONAL UNIT: _____

OMB IDENTIFICATION CODE: _____ FUND TYPE: _____

Assets	Amount	Total current period
1. Fund balance with Treasury and cash (SF 220-1)		
a. Fund balance(s) _____		
b. Cash * _____		
c. Foreign currency, net _____		
d. Subtotal _____		
2. Accounts receivable (SF 220-9)		
a. Federal agencies _____		
1. Current _____		
2. Noncurrent _____		
b. Public _____		
1. Current _____		
2. Noncurrent _____		
c. Less: Allowances _____		
d. Subtotal _____		
3. Advances and prepayments		
a. Operating consumables _____		
b. Product or service components _____		
c. Stockpiled materials _____		
4. Inventories (SF 220-1)		
a. Operating consumables _____		
b. Product or service components _____		
c. Stockpiled materials _____		
d. Other 1. _____		
2. _____		
3. _____		
4. _____		
e. Subtotal _____		
5. Investments, net (SF 220-1)		
a. Federal securities _____		
b. Non-Federal securities _____		
c. Other 1. _____		
2. _____		
3. _____		
4. _____		
d. Subtotal _____		
6. Loans receivable (SF 220-8, SF 220-9)		
a. Federal agencies _____		
1. Current _____		
2. Noncurrent _____		
b. Public _____		
1. Current _____		
2. Noncurrent _____		
c. Less: Allowances _____		
d. Subtotal _____		

FIGURE 5-1

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as of
(in dollars)

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BUREAU/ORGANIZATIONAL UNIT:		
Assets-Continued	Amount	Total current period
7. Property, plant, and equipment, net (SF 220-1)		
a. Structures, facilities and leasehold improvements		
b. Military equipment _____		
c. ADP software _____		
d. Equipment _____		
e. Assets under capital lease _____		
f. Other 1. _____		
2. _____		
3. _____		
4. _____		
g. Construction-in-progress _____		
h. Land _____		
i. Allowances _____		
j. Subtotal _____		
8. Other assets		
a. _____		
b. _____		
c. _____		
d. _____		
e. _____		
9. Total assets		
Liabilities		
10. Accounts payable		
a. Federal agencies _____		
b. Public _____		
c. Subtotal _____		
11. Interest payable		
a. Federal agencies _____		
b. Public _____		
c. Subtotal _____		
12. Accrued payroll and benefits _____		
13. Accrued unfunded annual leave _____		
14. Unearned revenue (advances)		
a. Federal agencies _____		
b. Public _____		
c. Subtotal _____		
15. Deposit funds _____		
16. Debt Issued under borrowing authority (SF 220-1)		
a. Gross Federal debt _____		
b. Intragovernmental debt _____		
c. Other debt _____		
d. Subtotal _____		
17. Actuarial liabilities (SF 220-1)		
a. Pension plans _____		
b. Insurance and annuity programs _____		
c. Subtotal _____		

FIGURE 5-1 (Cont)

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(in dollars)

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BUREAU/ORGANIZATIONAL UNIT:		
Liabilities-Continued	Amount	Total current period
18. Other liabilities		
a. _____		
b. _____		
c. _____		
d. _____		
e. Subtotal _____		
19. Total liabilities _____		
Equity		
<u>Appropriated fund equity</u>		
20. Unexpended financed budget authority		
a. Unexpended appropriations _____		
b. Less: Unfilled customer orders (Federal) _____		
c. Subtotal _____		
21. Invested capital _____		
<u>Revolving fund equity</u>		
22. Revolving fund balance(s)		
a. Appropriated capital _____		
b. Cumulative results _____		
c. Donations _____		
d. Subtotal _____		
<u>Trust fund equity</u>		
23. Trust fund balance(s) _____		
24. Total equity _____		
25. Total liabilities and equity _____		
AGENCY CONTACTS		
1. Preparer's Name	2. Telephone No.	
3. Address		
4. Supervisor's Name	5. Telephone No.	

FIGURE 5-1 (Cont)

1. Line 1.a. Fund balance(s).
Enter the balance in general ledger account 1010, "Fund Balance with Treasury."

2. Line 1.b. Cash. Enter the balance in general ledger account 1100, "Cash."

3. Line 1.c. Foreign currency, net. Enter the balance in general ledger account 1200, "Foreign Currency."

4. Line 1.d. Subtotal. Enter the sum of lines 1.a. through 1.c.

D. Line 2. Accounts Receivable. The amounts reported as accounts receivable shall agree with support report SF 220-9, "Report on Accounts and Loans Receivable Due from the Public" (figure 5-4). However, If the SF 220-9 includes receivables not included on line 2., the SF 220-9 amount must be footnoted.

1. Line 2.a.1. Federal agencies, Current. Enter the sum of the following general ledger accounts:

1311 Accounts Receivable-
Government-Current
1315 Refunds Receivable-Government

2. Line 2.a.2. Federal agencies, Noncurrent. Enter the balance in general ledger account 1312, "Accounts Receivable-Government-Noncurrent."

3. Line 2.b.1. Public, Current. Enter the sum of the following general ledger accounts:

1313 Accounts Receivable-Public-Current
1316 Refunds Receivable-Public
1320 Claims Receivable-Public

4. Line 2.b.2. Public, Noncurrent. Enter the balance in general ledger account 1314, "Accounts Receivable-Public-Noncurrent."

5. Line 2.c. Less: Allowances.
Enter the balance in general ledger account 1319, "Allowances for Loss on Accounts Receivable."

6. Line 2.d. Subtotal. Enter the sum of lines 2.a. and 2.b. minus 2.c.

E. Line 3. Advances and Prepayments

1. Line 3.a. Federal agencies. Enter the balance in general ledger account 1415, "Advances to Government Agencies and Funds."

2. Line 3.b. Public. Enter the sum of the following general ledger accounts:

1411 Travel Advances
1412 Advances to Contractors
and Suppliers
1413 Advances to Grantees
1414 Advances-All Others-Public
1450 Prepayments

3. Line 3.c. Subtotal. Enter the sum of lines 3.a. and 3.b.

F. Line 4. Inventories. The amounts recorded as the value of inventories shall agree with SF 220-1 (figure 5-2).

1. Line 4.a. Operating consumables. Enter the net sum of the following general ledger accounts:

1510 Inventory for Agency Operations
1519 Allowance for Loss on Inventory for
Agency Operations
1580 Inventory in Transit

2. Line 4.b. Product or service components. Enter the net sum of the following general ledger accounts:

1520 Inventory For Sale
1529 Allowance for Loss on Inventory
for Sale
1530 Inventory-Raw Material and Supplies
1539 Allowance for Loss on Inventory-Raw
Materials and Supplies
1540 Inventory-Work in Process
1549 Allowance for Loss on Inventory-
Work in Process
1550 Inventory-Finished Goods
1559 Allowance for Loss on Inventory-
Finished Goods

NOTE: Only the Special Defense Acquisition Fund (SDAF) shall report amounts under account 1520, "Inventory For Sale," and account 1529, "Allowance for Loss on Inventory for Sale."

3. Line 4.c. Stockpiled materials.

Enter the net sum of the following general ledger accounts:

1570	Stockpiled Materials and Supplies
1579	Allowance for Loss on Stockpiled Materials and Supplies

4. Lines 4.d.1. through 4.d.4.

Other. Enter the net sum of the following general ledger accounts:

1560	Other Inventory
1569	Allowance for Loss on Other Inventory

5. Line 4.e. Subtotal. Enter the

sum of lines 4.a. through 4.d.

G. Line 5. Investments, net. The amounts recorded as the value of investments shall agree with SF 220-1, (figure 5-2).

1. Line 5.a. Federal securities.

Enter the net sum of the following general ledger accounts:

1610	Federal Securities (At Par)
1611	Federal Securities-Unamortized Premium or Discount

2. Line 5.b. Non-Federal

securities. No entries shall be made by DoD Components without prior approval of the OUSD(C).

3. Line 5.c. Other. No entries

shall be made by DoD Components.

4. Line 5.c. Subtotal. Enter the

sum of lines 5.a. through 5.c.

H. Line 6. Loans receivable. The amounts recorded as loans receivable shall agree with SF220-8, "Direct and Guaranteed Loans Reported by Agency and Program Due From the Public" (figure 5-3) and SF 220-9, "Report on

Accounts and Loans Receivable Due From the Public" (figure 5-4).

1. Line 6.a.1. Federal agencies,

Current. Enter the balance in general ledger account 1351, "Loans Receivable-Government-Current."

2. Line 6.a.2. Federal agencies,

Noncurrent. Enter the balance in general ledger account 1352, "Loans Receivable-Government-Noncurrent."

3. Line 6.b.1. Public, Current.

Enter the balance in general ledger account 1353, "Loans Receivable-Public-Current."

4. Line 6.b.2. Public,

Noncurrent. Enter the balance in general ledger account 1354, "Loans Receivable-Public-Noncurrent."

5. Line 6.c. Less Allowances.

Enter the balance in general ledger account 1359, "Allowance for Loss on Loans Receivable."

6. Line 6.d. Subtotal. Enter the

sum of lines 6.a. through 6.c.

I. Line 7. Property, plant, and

equipment, net. The amounts recorded as plant, property, and equipment shall agree with the SF 220-1, "Additional Financial Information" (figure 5-2).

1. Line 7.a. Structures, facilities,

and leasehold improvements. Enter the sum of the following general ledger accounts:

1730	Buildings
1740	Other Structures and Facilities
1820	Leasehold Improvements

2. Line 7.b. Military equipment.

Enter the sum of the following general ledger accounts:

1760	Military Equipment (Summation of Accounts 1761-1766)
1770	Equipment in Transit

3. Line 7.c. ADP software.
Enter the sum of the following general ledger account 1830, "Automated Data Processing Software."

4. Line 7.d. Equipment. No entry shall be made without the prior approval of DFAS.

5. Line 7.e. Assets under capital lease. Enter the balance in general ledger account 1810, "Assets Under Capital Lease." This account indicates the fair market value of assets under capital lease. Amounts due under capital leases shall also be reported in the liabilities section of this report.

6. Lines 7.f.1. through 7.f.4. Other. Enter the sum of the following general ledger accounts:

1840 Other Natural Resources
1890 Other Fixed Assets

Identify the nature of any asset that (a) comprises more than 25 percent of the total amount reported for this category, and (b) exceeds \$100,000.

7. Line 7.g. Construction-in-progress. Enter the balance in general ledger account 1720, "Construction in Progress."

8. Line 7.h. Land. Enter the balance in general ledger account 1710, "Land."

9. Line 7.i. Allowances. Enter the sum of the following general ledger accounts:

1739 Accumulated Depreciation on Buildings
1749 Accumulated Depreciation on Other Structures and Facilities
1769 Accumulated Depreciation on Military Equipment
1819 Accumulated Depreciation on Assets Under Capital Lease
1829 Accumulated Amortization on Leasehold Improvements
1839 Accumulated Amortization on Automated Data Processing Software

1849 Allowance for Depletion

10. Line 7.j. Subtotal. Enter the net sum of lines 7.a. through 7.i.

J. Line 8. Other assets

1. Lines 8.a. through 8.d. Other assets. Enter the net sum of the following general ledger accounts:

1900 Other Assets, Net
1919 Allowance for Loss on Acquired Collateral

Identify the nature of any asset that (a) comprises more than 25 percent of the total amount reported for this category, and (b) exceeds \$100,000.

2. Line 8.e. Subtotal. Enter the sum of lines 8.a. through 8.d.

K. Line 9. Total assets. Enter the sum of lines 1. through 8.

L. Line 10. Accounts payable

1. Line 10.a. Federal agencies. Enter the net sum of the following general ledger accounts:

2111 Accounts Payable-Government-Current
2112 Accounts Payable-Government-Noncurrent

2. Line 10.b. Public. Enter the net sum of the following general ledger accounts:

2113 Accounts Payable-Public-Current
2114 Accounts Payable-Public-Noncurrent
2115 Claims Payable
2120 Disbursements in Transit
2130 Contract Holdbacks
2190 Other Accrued Liabilities

NOTE: The amount reported on this line shall include all amounts payable to the public, off-budget U.S. Government Agencies and instrumentalities, and deposit funds.

3. Line 10.c. Subtotal. Enter the sum of lines 10.a. and 10.b.

M. Line 11. Interest payable

1. Line 11.a. Federal agencies. Enter the interest owed to Federal agencies; such as, Treasury and the Federal Financing Bank. This line is not applicable to DoD Components.

2. Line 11.b. Public. Enter the balance in general ledger account 2140, "Accrued Interest Payable."

3. Line 11.c. Subtotal. Enter the sum of lines 11.a. and 11.b.

N. Line 12. Accrued payroll and benefits. Enter the balance in general ledger account 2210, "Accrued Funded Payroll and Benefits." This account balance includes the total funded (appropriated) but unpaid personnel compensation and benefits that have been earned by employees as of the close of the reporting period.

O. Line 13. Accrued unfunded annual leave. Enter the balance in general ledger account 2220, "Accrued Unfunded Annual Leave."

P. Line 14. Unearned revenue (advances)

1. Line 14.a. Federal agencies. Enter the balance in general ledger account 2311, "Unearned Revenue-Advances from Government Agencies and Funds."

2. Line 14.b. Public. Enter the sum of the following general ledger accounts:

2312	Unearned Revenue-Advances from the Public
2320	Deferred Credits

3. Line 14.c. Subtotal. Enter the sum of lines 14.a. and 14.b.

Q. Line 15. Deposit Funds. Enter the balance in general ledger accounts 2410,

"Treasury Cash Advances to Disbursing Officers" and 2411, "Deposit Fund Liabilities."

R. Line 16. Debt issued under borrowing authority. Line 10., SF 220-1, "Additional Financial Information" (figure 5-1) requires disclosure of changes in account balances reported on this line.

1. Line 16.a. Gross Federal debt. No entries shall be made by a DoD Component.

2. Line 16.b. Intragovernmental debt. Enter the sum of the following general ledger accounts:

2510	Borrowing from Treasury
2520	Borrowing from Federal Financing Bank
2540	Participation Certificates

3. Line 16.c. Other debt. Enter the sum of the following general ledger accounts:

2530	Securities Issued by Federal Agencies Under Special Financing Authority
2590	Other Debt

4. Line 16.d. Subtotal. Enter the sum of lines 16.a. through 16.c.

S. Line 17. Actuarial liabilities. Further disclosure of amounts reported on this line shall also be reported on line 9. of SF 220-1 (figure 5-1).

1. Line 17.a. Pension plans. Enter the balance in general ledger account 2610, "Retirement Plans." Actuarially determined liabilities for the DoD pension plan administered by DFAS shall be reported on this line.

2. Line 17.b. Insurance and annuity programs. Enter the sum of the following general ledger accounts:

2620	Insurance Plans
2690	Other Actuarial Liabilities

3. Line 17.c. Subtotal. Enter the sum of lines 17.a. and 17.b.

T. Line 18. Other liabilities

1. Lines 18.a. through 18.d. Other liabilities. Enter the sum of the following general ledger accounts:

2910 Prior Liens Outstanding on
Acquired Collateral
2920 Contingent Liabilities
2990 Other Liabilities (Summation of
accounts 2991 - 2993)

2. Line 18.e. Subtotal. Enter the sum of lines 18.a. through 18.d. Identify the nature of any liability that (a) comprises more than 25 percent of the total amount reported for this category, and (b) exceeds \$100,000. Liabilities related to accruals of loss contingencies shall be reported in this category as well as long-term agreements and contracts not reported elsewhere. Refer to the instructions in this chapter for reporting accounts payable.

U. Line 19. Total liabilities. Enter the sum of lines 10. through 18.

V. Lines 20. and 21. Appropriated fund equity. This section shall be completed by all reporting entities for revolving fund and non-revolving fund activities. Fund type 5 (Special Funds, Deposit Funds, and General Funds) activities, shall report only on lines 20., 21., 24., and 25., as applicable. Fund type 1 (Revolving Funds) activities shall report only on lines 22., 24., and 25. Fund types 2, 3, and 4 (Trust Funds) activities shall report only on lines 23., 24., and 25.

1. Line 20. Unexpended financed budget authority. This line is used only by fund type 5 (Special Funds, Deposit Funds, and General Funds) activities.

a. Line 20.a. Unexpended appropriations. Enter the net sum of the following general ledger accounts. (Note: All unliquidated obligation balances of successor "M" accounts shall be included in this line. Also, unexpended appropriations may reflect a negative balance due to the mechanics employed to arrive at the balance. A "negative" balance

shall not be construed as a violation of the Antideficiency Act.):

1010 Fund Balance with Treasury
1100 Cash
1200 Foreign Currency
1300 Receivables, Net
1400 Advances and Prepayments
2000 Liabilities

b. Line 20.b. Less: Unfilled customer orders (Federal). No entries shall be made by DoD Components.

c. Line 20.c. Subtotal.
Enter the net sum of lines 20.a. and 20.b.

2. Line 21. Invested capital.
This line is used only by fund type 5 (Special Funds, Deposit Funds, and General Funds) activities. Enter the sum of the following general ledger accounts:

1500 Inventories, Net
1600 Investments, Net
1700 Fixed Assets, Net
1800 Other Fixed Assets
1900 Other Assets, Net

W. Line 22. Revolving fund equity.
This line is used only by fund type 1 (Business Operations Fund) activities.

1. Line 22.a. Appropriated capital. Enter the balance in general ledger account 3200, "Invested Capital."

2. Line 22.b. Cumulative results. Enter the balance in general ledger account 3300, "Results of Operations."

3. Line 22.c. Donations. No entries shall be made by DoD Components.

4. Line 22.d. Subtotal. Enter the sum of lines 22.a. through 22.c.

X. Lines 23. through 25. Trust fund equity

1. Line 23. Trust fund balance(s). This line is used by fund types 2, 3,

and 4 (Trust Funds) activities. Enter the sum of the applicable 3000 general ledger account series (such as, 3100, 3220, 3230, 3310, 3400 and 3500).

2. Line 24. Total equity. This line is used by all fund type activities. Enter the sum of lines 20., 21., 22., and 23., as applicable.

3. Line 25. Total liabilities and equity. This line is used by all fund type activities. Enter the sum of lines 19. and 24.

Y. Agency Contacts. Enter in the blocks provided the preparer's name, telephone number, and address, along with the supervisor's name and telephone number.

0502 ADDITIONAL FINANCIAL INFORMATION, SF 220-1

050201 Purpose and Accounting Report Number. This section prescribes the report form and instructions for preparation of additional financial information necessary to support the Report on Financial Position (SF 220). Where circumstances warrant additional disclosure, DoD Components are responsible for assuring that all appropriate disclosures considered necessary for fair presentation of their financial position are included in this supporting report. The reporting requirements prescribed in this section are designated as SF 220-1, SF 220.

050202 Applicability and Scope. The provisions of this section apply to all DoD Components and cover the same fund types and appropriations as the SF 220 report on financial position, as identified in paragraph 050102 of this chapter.

050203 Report Form. DoD Components may either reproduce copies from the Treasury original provided in I TFM 2-4100 or use machine produced facsimiles. A copy of the SF 220-1 is provided as figure 5-2.

050204 Frequency and Distribution. The report shall be submitted as of September 30 of each year by the date established by the appropriate departmental-level accounting entity. Negative reports shall be submitted, when appropriate.

050205 Preparation Instructions for the SF 220-1

A. General. The general ledger account balances to be used in preparing this supporting report are the same as those account balances used to prepare related lines in the SF 220 report. The amounts reported shall agree with the balances reported in the SF 220 report.

B. Heading. Enter on the designated lines (1) date of the report, (2) name of the DoD Component submitting the report, (3) reporting entity, (4) OMB identification code, and (5) fund type.

C. Line 1. Fund balances with Treasury

1. Column (a) Treasury account symbols. Enter the appropriation or fund account symbol.

2. Column (b) Fund balance with Treasury. Enter the account balance, including unexpended balances of transfer appropriation accounts from other agencies and a subtotal for all balances.

3. Column (c) Clearing accounts. Enter the total of balances in clearing accounts and a subtotal for all balances. Columns (b) and (c) shall equal the amount reported in the SF 220, line 1.a.

4. Column (d) Foreign currency funds. Enter foreign currency fund balances reported in the SF 220, line 1.c. (except as noted in the instructions for column (e)) and a subtotal for all balances.

5. Column (e) Foreign currency allowances. This column is applicable only to those DoD Components reporting nonpurchased foreign currency that is accounted for in Treasury-assigned FT account symbols. Components should report gross foreign currency funds in column (d), the allowances for foreign currency accounts in column (e) and a subtotal for amounts. The net of columns (d) and (e) shall equal the foreign currency reported in the SF 220, line 1.c.

6. Column (f) Total. Enter the net amount posted for each account symbol in all columns and a grand total on the subtotal line.

D. Line 2. Cash

1. Lines 2.a.1. through 2.a.5. Restricted cash. Enter the amount and describe any cash holdings that have restrictions.

2. Line 2.b. Subtotal. Enter the total of all amounts reported on line 2.a.

3. Line 2.c. Unrestricted cash. Enter the total of all cash holdings having no restrictions.

4. Line 2.d. Total cash. Enter the total of lines 2.b. and 2.c. This total shall equal SF 220, line 1.b.

E. Line 3. Total: Fund balances with Treasury and cash. Enter the total of lines 1. and 2. This total shall equal SF 220, line 1.d.

F. Line 4. Summary of transfer appropriation accounts. Enter in columns (a) through (c) the required transfer appropriation account data. This data should be entered only by the parent (transferor) account. Transfer appropriation accounts are established to receive (and subsequently disburse) allocations that are treated as nonexpenditure transactions at the time the allocation is made, including certain transfers under section 601 of the Economy Act (31 U.S.C. 1535), and similar provisions of law. An example of a transfer appropriation account and parent account is 97-11X8242 and 11X8242. Allocation holders shall not report status of allocations on this line.

G. Line 5. Investments

1. Lines 5.a.1. and 5.a.2. Federal securities. Enter the data required for holdings in securities issued by Federal agencies. Holdings in Federal securities should be reported as marketable or nonmarketable. Marketable Federal securities are bought and sold on the open market. Nonmarketable Federal securities are market-based securities issued by the Bureau of the Public Debt and purchased exclusively through Treasury's Finance and Funding Branch (for example, MK bills, MK notes, MK bonds, par value special issues, and 1-day certificates).

2. Line 5.b. Subtotal. Enter the total of all amounts reported as nonmarketable and marketable securities. The net (columns (1) and (4)) shall equal SF 220, line 5.a.

3. Lines 5.c.1. through 5.c.4. Non-Federal securities. Enter the data required and describe any holdings in securities issued by organizations (such as State and local governments, private corporations, and government-sponsored enterprises) other than the Federal Government. DoD Components should not report values in this section without the prior approval of DFAS.

4. Line 5.d. Subtotal. Enter the total of all amounts reported as Non-Federal securities. The net (columns (1) and (4)) shall equal SF 220, line 5.b.

5. Lines 5.e.1. through 5.e.4. Other investments. Enter the data required and described any holdings in other investments.

6. Line 5.f. Subtotal. Enter the total of all amounts reported as other investments. The net (columns (1) and (4)) shall equal SF 220, line 5.c.

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as of _____
(In dollars)

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IDENTIFICATION:

DEPARTMENT/AGENCY: _____

BUREAU/ORGANIZATIONAL UNIT: _____

OMB IDENTIFICATION CODE: _____ FUND TYPE: _____

1. Fund balances with Treasury: (SF 220)					
Treasury account symbols (a)	Fund balance with Treasury (b)	Clearing accounts (c)			
Subtotal					
Foreign currency funds (d)	Foreign currency allowance (e)	Total (f)			
Subtotal					
2. Cash: (SF 220)					
a.	Restricted cash (describe restriction)				
1.					
2.					
3.					
4.					
5.					
b.	Subtotal				
c.	Unrestricted cash				
d.	Total cash				
3. Total: Fund balances with Treasury and cash (SF 220)					

FIGURE 5-2

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ADDITIONAL FINANCIAL INFORMATION

as of _____
(In dollars)

BUREAU/ORGANIZATIONAL UNIT:

4. Summary of transfer appropriation accounts:					
Transfer appropriation account (a)	Parent account (b)		Amount (c)		
5. Investments: (SF 220)	Face amount (1)	Market value (2)	Amortization method (3)	Unamortized premium/discount (4)	
a. Federal securities					
1. Non-marketable					
2. Marketable					
b. Subtotal					
c. Non-Federal securities (describe)					
1. _____					
2. _____					
3. _____					
4. _____					
d. Subtotal					
e. Other investments (describe)					
1. _____					
2. _____					
3. _____					
4. _____					
f. Subtotal					
g. Total					

FIGURE 5-2 (Cent)

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ADDITIONAL FINANCIAL INFORMATION

as of _____
(In dollars)

BUREAU/ORGANIZATIONAL UNIT: _____

6. Inventory: (SF 220)	Amount		Costing method code	
a. Categories				
1. Operating consumables	_____	_____	_____	_____
2. Product or service components	_____	_____	_____	_____
3. Stockpiled materials	_____	_____	_____	_____
4. Other	_____	_____	_____	_____
b. Restrictions on inventory use, sale and disposition	_____			

7. Property, plant and equipment: (SF 220)	1.-	2.-	3. Fully Depreciated Assets	4. Non-Depreciated Assets	5. Assets Being Depreciated	6. Value Property Not in use
Classes of fixed assets						
a. Structures, facilities, and leasehold improvements						
b. Military equipment						
c. ADP software						
d. Equipment						
e. Assets under capital lease						
f. Other						
g. Capitalization policy	_____					
h. Fixed asset valuation basis	_____					
i. Description	_____					

•KEY:

- | | |
|--|--------------------------|
| 1. Depreciation methods | 2. Range of service life |
| a. Interest (sinking fund) | a. 1 to 5 years |
| b. Straight line | b. 6 to 10 years |
| c. Doubling-declining balance | c. 11 to 20 years |
| d. Sum-of-the-year's digits | d. over 20 years |
| e. Production (activity or use method) | |
| f. Other | |

FIGURE 5-2 (Cont)

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ADDITIONAL FINANCIAL INFORMATION
as of _____
(In dollars)

BUREAU/ORGANIZATIONAL UNIT: _____

8. Leases: (SF 220)			
a. Entity as lessee:		Payments Due	
Leases by major category	Yr. 1	Yr. 2	Yr. 3
Capital leases:			
1. _____			
2. _____			
3. _____			
Operating leases:			
4. _____			
5. _____			
6. _____			
Leases by major category	Yr. 4	Yr. 5	After 5 yrs.
Capital leases:			
7. _____			
8. _____			
9. _____			
Operating leases:			
10. _____			
11. _____			
12. _____			
b. Entity as lessor:		Payments Receivable	
Leases by major category	Yr. 1	Yr. 2	Yr. 3
Capital leases:			
1. _____			
2. _____			
3. _____			
Operating leases:			
4. _____			
5. _____			
6. _____			
Leases by major category	Yr. 4	Yr. 5	After 5 yrs.
Capital leases:			
7. _____			
8. _____			
9. _____			
Operating leases:			
10. _____			
11. _____			
12. _____			

FIGURE 5-2 (Cont)

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ADDITIONAL FINANCIAL INFORMATION
as of _____
(In dollars)

BUREAU/ORGANIZATIONAL UNIT: _____

9. Actuarial liabilities: (SF 220)	
a. Federal employee pension plans:	
1. Name _____	
2. Present value of accumulated plan benefits _____	
3. Assumed interest rate used to calculate benefits _____	
4. Assets of pension trust fund held to pay benefits _____	
b. Insurance or annuity programs: (SF 220)	
1. Name _____	
2. Present value of accumulated future payments _____	
3. Assumed interest rate used to calculate benefits _____	
4. Assets available to pay benefits _____	
c. Social security trust funds:	
1. Present value of accumulated future payments _____	
2. Assumed interest rate used to calculate benefits _____	
3. Assets available to pay benefits _____	
10. Debt issued under borrowing authority: (SF 220)	
a. Gross Federal debt:	
1. Beginning balance _____	
2. New borrowings _____	
3. Repayments _____	
4. Ending balance (SF 220) _____	
5. Refinancing _____	
b. Intragovernmental debt:	
1. Borrowing from the Treasury:	
a. Beginning balance _____	
b. New borrowings _____	
c. Repayments _____	
d. Ending balance (SF 220) _____	
e. Refinancing _____	
2. Borrowing from the Federal Financing Bank:	
a. Beginning balance _____	
b. New borrowings _____	
c. Repayments _____	
d. Ending balance (SF 220) _____	
e. Refinancing _____	
3. Borrowing from other Federal agencies:	
a. Beginning balance _____	
b. New borrowings _____	
c. Repayments _____	
d. Ending balance (SF 220) _____	
e. Refinancing _____	
4. Total intragovernmental debt, ending balance _____	
c. Other (describe) (SF 220) 1. _____	
2. _____	
3. _____	
4. _____	
d. Total _____	

FIGURE 5-2 (Cent)

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ADDITIONAL FINANCIAL INFORMATION
as of _____
(In dollars)

BUREAU/ORGANIZATIONAL UNIT: _____

11. Unexpended budget authority: (SF 220)	
a. Unobligated	_____
b. Undelivered orders:	
1. Federal	_____
2. Public	_____
c. Total	_____
12. Unfinanced budget authority:	
a. Contract authority	_____
b. Borrowing authority	_____
c. Unfilled customer orders (Federal)	_____
d. Total	_____
13. Summary of commitments and contingencies:	
a. Guaranteed or insured loans: (SF 220-8)	
1. Amount of guarantees or insurance in force	_____
2. Amount of commitments to guarantee or insure	_____
3. Amount included in undelivered orders	_____
4. Range of future losses	_____
b. Insurance programs:	
1. Amount of insurance in force	_____
2. Amount of commitments to insure	_____
3. Amount included in undelivered orders	_____
4. Range of future losses	_____
c. Indemnity agreements:	
1. Amount of indemnity agreements	_____
2. Amount included in undelivered orders	_____
3. Range of future losses	_____
4. Description	_____

FIGURE 5-2 (Cent)

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ADDITIONAL FINANCIAL INFORMATION

as of _____
(In dollars)

BUREAU/ORGANIZATIONAL UNIT: _____

13. Summary of commitments and contingencies - Continued	
d. Unadjudicated claims:	
1. Amount of unadjudicated claims	
2. Amount included in undelivered orders	
3. Range of future losses	
e. Commitments to international institutions:	
1. Name of international institutions	
2. Amount of commitment	
f. Other commitments or contingencies:	
1. Description	
2. Amount of other commitments or contingencies	
3. Range of future losses	
g. Accrual for loss contingencies	
14. Other disclosures (e.g., change in the reporting entity, subsequent events, prior period adjustments):	

AGENCY CONTACTS	
1. Preparer's Name	2. Telephone No.
3. Address	
4. Supervisor's Name	5. Telephone No.

FIGURE 5-2 (Cont)

7. Line 5.g. Total. Enter the total of lines 5.b., 5.d., and 5.f. The net (columns (1) and (4)) shall equal SF 220, line 5.d.

H. Line 6. Inventory

1. Lines 6.a.1. through 6.a.4. Categories. Disclose the inventory amount and cost method used in arriving at the value of inventory reported on line 4. of the SF 220 for each inventory category in accordance with the following code: a-FIFO, b-LIFO, c-moving average, d-weighted average, e-other (describe).

2. Line 6.b. Restrictions on inventory use, sale and disposition. Describe any restrictions on the use, sale, or other disposition of inventory.

I. Line 7. Property, plant, and equipment. For each class of fixed assets (lines 7.a. through 7.i.) provide the information requested in each column on the chart. Use the following instructions as a reference to information that should be reported.

1. Column 1 - Depreciation methods. Depreciation methods for depreciable assets are: (a) Interest (sinking fund), (b) Straight line, (c) Double-declining balance, (d) Sum-of-the-year's digits, (e) Production (activity or use method), and (f) Other. Refer to chapter 6, of Volume 4, of this regulation for additional guidance on depreciation.

2. Column 2 - Range of service life. Service life for depreciable assets are: (a) 1 to 2 years, (b) 3 to 5 years, (c) 6 to 10 years, (d) 11 to 15 years, (e) 16 to 20 years, (f) 21 to 25 years, and (g) over 25 years (describe).

3. Column 3 - Fully Depreciated Assets. Enter the dollar amount and one of the following codes: (a) original purchase price, or (b) market value.

4. Column 4 - Non-Depreciated Assets. Enter the dollar amount and one of the following: (a) not subject to depreciation or (b) other (describe).

5. Column 5. Assets Being Depreciated. Enter the dollar amount of assets being depreciated or amortized.

6. Column 6 - Value Property Not In Use. Enter the dollar amount and one of the following codes: (a) obsolete, (b) storage (lay-away), (c) assets awaiting disposal, or (d) Property held for military contingency. (DoD Components should use (d) unless property is in a PDO yard.) In addition, disclose in the space provided the capitalization policy used by the reporting DoD Component and the basis used in valuing fixed assets. The amounts reported should agree with the balance reported on the SF 220, line 7., less the amount for land and leases.

J. Line 8. Leases

1. Lines 8.a.1. through 8.a.12. Entity as lessee. Enter future lease costs by major category for all noncancelable leases with terms longer than 1 year (for example, buildings, equipment, telecommunications). Normally DoD Components will have no noncancellable leases. Report only to the extent that statute precludes cancellation.

2. Lines 8.b.1. through 8.b.12. Entity as lessor. Enter future lease revenues by major category for all noncancelable leases with terms longer than 1 year (for example, land, oil, gas).

K. Line 9. Actuarial liabilities. Report in this category the actuarial liabilities and the net assets of each pension, insurance, or annuity program administered by the reporting DoD Component. If more than one pension, insurance, or annuity program is administered by the reporting DoD Component, submit separate data on each plan or program.

1. Line 9.a. Federal employee pension plans. Report information derived from the most recent annual pension report under Public Law 95-595).

a. Line 9.a.1. Enter the name of the plan.

b. Line 9.a.2. Enter the amount of the present value of accumulated plan benefits. This amount shall agree with line 17.a. of the SF 220.

c. Line 9.a.3. Enter the assumed interest rate used.

d. Line 9.a.4. Enter the amount of net assets held to pay benefits.

2. Line 9.b. Insurance or annuity programs. Report actuarial liabilities of those programs based on actuarial estimates of future benefits or payments; for example, veterans benefits, black lung disability program, etc., administered by the reporting DoD Component.

a. Line 9.b.1. Enter the name of the program.

b. Line 9.b.2. Enter the amount of the present value of accumulated future benefits. This amount shall agree with line 17.b. of the SF 220,

c. Line 9.b.3. Enter the assumed interest rate used.

d. Line 9.b.4. Enter the amount of net assets held to pay future benefits.

3. Line 9.c. Social security trust funds. DoD Components shall not report amounts on this line. Leave line 9.c.1. through 9.c.3. blank.

L. Line 10. Debt issued under borrowing authority

1. Line 10.a. Gross Federal debt. DoD Components shall not report amounts on this line. Leave lines 10.a.1. through 10.a.5. blank.

2. Line 10.b. Intragovernmental debt. Enter the amounts required relative to any borrowings from Federal agencies. Separately report borrowings from the Treasury on lines 10.b.1.a. through 10.b.1.e., and borrowings from the Federal Financing Bank on lines 10.b.2.a.

through 10.b.2.e. For borrowings from any other Federal agencies, provide the name of the agency and enter the amounts required on lines 10.b.3.a. through 10.b.3.e. Lines for new borrowings and repayments should not include amounts that result from refinancing. The amount of beginning balance borrowings that were refinanced during the period should be entered on the line for refinancing. Total ending balance on line 10.b.4. for all borrowings from Federal agencies shall equal the amount reported on SF 220, line 16.b.

3. Line 10.c. Other. Enter on lines 10.c.1. through 10.c.4. any other debt that is not included in lines 10.a and 10.b. Provide a brief description and amount of the debt. The total of all amounts reported on this line should equal the amount reported on SF 220, line 16.c.

4. Line 10.d. Total. Enter the total of the ending balances on lines 10.a., b., and c. This total shall equal the amount reported on SF 220, line 16.d.

M. Line 11. Unexpended budget authority. This category provides details relating to balances of budget authority that result from the fact that not all budget authority enacted in a fiscal year is obligated and paid out in that same year.

1. Line 11.a. Unobligated. Enter the total unobligated balances of budget authority. This shall agree with column (11) of the TFS Form 2108, "Year-end Closing Statement."

2. Line 11.b. Undelivered orders. Enter the amounts for goods and services that have not yet been received, unperformed contracts, and similar outstanding obligations. The amounts relating to Federal agencies should be reported on line 11.b.1., separately from all others (public), which are to be reported on line 11.b.2. The total amount of public and Federal undelivered orders shall agree with column (9) of the TFS Form 2108, "Year-end Closing Statement."

3. Line 11.c. Total. Enter the total of lines 11.a., 11.b.1., and 11.b.2.

N. Line 12. Unfinanced budget authority (4000 Series-Budgetary Accounts)

1. Line 12.a. Contract authority. Enter the total contract authority that has not been liquidated.

2. Line 12.b. Borrowing authority. Enter the total borrowing authority that has been unused.

3. Line 12.c. Unfilled customer orders (Federal). Enter the amount of unfilled customer orders from other Federal entities.

4. Line 12.d. Total. Enter the total of lines 12.a., 12.b., and 12.c.

O. Line 13. Summary of commitments and contingencies (4000 Series-Budgetary Accounts). Do not report contingent liabilities that were reported as liabilities on the SF 220.

1. Line 13.a. Guaranteed or insured loans. Enter on lines 13.a.1. through 13.a.4. the requested data applicable to guaranteed or insured loans.

2. Line 13.b. Insurance programs. Enter on lines 13.b.1. through 13.b.4. the requested data applicable to insurance programs.

3. Line 13.c. Indemnity agreements. Enter on line 13.c.1. through 13.c.4. the requested data applicable to indemnity agreements.

4. Line 13.d. Unadjudicated claims. Enter on line 13.d.1. through 13.c.3. the requested data applicable to unadjudicated claims.

5. Line 13.e. Commitments to international institutions. Enter on lines 13.e.1. and 2. the name and the amount of programs committing the use of U.S. Government funds in the future such as callable capital of international organizations.

6. Line 13.f. Other commitments or contingencies. Describe and enter on line

13.f.1. through 13.f.3. any other contingent liabilities or commitments (for example, long-term contracts) that are not included in any of the above categories and range of expected future losses.

7. Line 13.g. Accrual for loss contingencies. Enter the amount of any accrual established for loss contingencies. Normally, this amount will be -0- unless approved by the OUSD(C).

P. Line 14. Other disclosures. Examples for other disclosures are changes in the reporting entity, such as acquiring new areas of responsibility. Also report any events that may have an impact upon the reports that occurred after the close of the reporting period. Report any material prior period adjustments.

Q. Agency Contacts. Enter in the blocks provided the preparer's name, telephone number, and address along with the supervisor's name and telephone number.

0503 DIRECT AND GUARANTEED LOANS REPORTED BY AGENCY AND PROGRAM DUE FROM THE PUBLIC, SF 220-8

050301 Purpose and Accounting Report Number. This section provides the report form and instructions for preparation of the supporting report, Direct and Guaranteed Loans Reported by Agency and Program Due From the Public. The supporting report provides an analysis of the outstanding contingent liability for guaranteed loans. The reporting requirements prescribed in this section are designated as SF 220-8, SF 220.

050302 Report Form. The Treasury report format provided in I TFM 2-4100) may be reproduced or a machine-produced facsimile may be used. A copy of the SF 220-8 is provided as figure 5-3.

050303 Frequency and Distribution

A. The SF 220-8 shall be submitted as of September 30 of each year by the due dates established by the appropriate

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IAR No. 1178-TD-XX

REPORT ON GUARANTEED LOANS

as of _____
(in dollars)

Identification:

Department/Agency: _____

Bureau/Organization Unit: _____

Program Name: _____

OMB Identification Code: _____ Fund Type: _____

PART I		
STATUS OF GUARANTEED LOANS		
Section A	Number	Amount
Guaranteed Loans Outstanding		
1. Outstanding, Beginning of FY		
a. Agency Share of Risk		
b. Lender Share of Risk		
2. New Guaranteed Loans (+)		
3. Collections (-)		
4. Guaranteed Loans Terminated (-)		
5. Adjustments, Net (+) or (-)		
6. Outstanding, End of Period		
a. Agency Share of Risk		
b. Lender Share of Risk		
Section B		
Delinquent and Rescheduled Guaranteed Loans		
1. Total Delinquencies Over 30 Days		
a. 31-60 Days		
b. 61-90 Days		
c. 91-120 Days		
d. 121-180 Days		
e. 181-365 Days		
f. Over 1 Year		
2. Loans Rescheduled		
Section C		
Portfolio Status		
1. Loan Classification		
a. Problemless		
b. Program Standard (commercial only)		
c. Substandard		
d. Doubtful (commercial only)		
e. Loss		
2. Loan Loss Estimate		

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FIGURE 5-3

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REPORT ON GUARANTEED LOANS

as of _____
(in dollars)

Bureau/Organization Unit: _____

PART II		
PORTFOLIO MANAGEMENT BY AGENCY		
Section A	Number	Amount
Claims		
1. Outstanding Claims, Beginning of FY		
2. Claims Filed (+)		
3. Claim Amounts Denied/Adjusted/Reduced (-)		
4. Claims Paid (-)		
a. For Full Outstanding Guarantee (-)		
b. For Balance after Lender Liquidation (-)		
5. Outstanding Claims, End of Period		
Section B		
Defaulted Guaranteed Loans		
1. New Defaulted Guaranteed Loans Receivable		
a. Assigned in Full		
b. Deficiency		
Section C		
Real Property Inventory		
1. Outstanding, Beginning of FY		
2. Property Acquired (+)		
3. Property Liquidated (-)		
4. Adjustments (+) or (-)		
5. Balance, End of Period		
a. Single Family Housing		
b. Multi-Family Housing		
c. Farms		
d. Commercial Properties		
e. Other		
PART III		
LENDER MANAGEMENT BY AGENCY		
Section A		
Certification and Reviews		
1. Total Number of Lenders Participating		
2. Lender Certifications		
a. Approved		
b. Disapproved		
3. Lender Recertifications		
a. Approved		
b. Disapproved		
4. On-site Reviews		
Section B		
Sanctions		
1. Lender Penalties		
a. Assessed		
b. Collected		
2. Lenders Debarred/Suspended		

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FIGURE 5-3 (Cont.)

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REPORT ON GUARANTEED LOANS

as of _____
(in dollars)

Bureau/Organization Unit: _____

**PART IV
FOOTNOTES**

AGENCY CONTACTS	
1. Preparer's Name	2. Telephone No.
3. Address	
4. Supervisor's Name	5. Telephone No.

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FIGURE 5-3 (Cont.)

departmental-level accounting entity. The report shall be attached to the SF 220 and shall be distributed to the addresses provided in the addendum to this chapter.

B. The SF 220-8 shall be prepared and submitted annually by each reporting DoD Component (except for the Defense Security Assistance Agency (DSAA)) that has a loan program, either direct or guaranteed. The DSAA is required to submit an SF 220-8 quarterly.

050304 Preparation Instructions for the SF 220-8

A. PART I STATUS OF GUARANTEED LOANS. Part I of the SF 220-8 addresses the status of guaranteed loans. Outstanding loan balances are captured; guaranteed loans are classified according to collection probability; and delinquent guaranteed loans are aged. Guaranty amounts should be reported on the form in terms of principal only, except for cases in which the agency provides a guaranty of both principal and interest.

1. Section A - Guaranteed Loans Outstanding shows: the beginning fiscal year balance of outstanding guaranteed loans; cumulative activity during the fiscal year as of the end of the reporting period, for new guarantees, collections, terminations due to defaults, and adjustments; and, the outstanding balance at the end of the reporting period. The "Adjustments" line is for reporting changes in guaranteed loan balances that are not the result of new guarantees, collections, or terminations due to defaults. These changes should be footnoted and include:

- o Correction to a previously reported guaranteed loan amount.
- o Refunds of amounts previously reported as paid.
- o Adjustments made in a prior period.

a. Line 1. Outstanding, Beginning of FY. Enter the number and amount of all guaranteed loans outstanding as of the beginning of the fiscal year. These figures must

agree with the ending balance reported on the year-end SF 220-8 for the previous fiscal year. The beginning balance remains unchanged throughout the fiscal year. These figures equal the sum of lines 1.a. and 1.b. of this section.

(1). Line 1.a. Agency Share of Risk. Enter the amount of guaranteed loans outstanding for which the agency has assumed risk (guaranteed).

(2). Line 1.b. Lender Share of Risk. Enter the amount of guaranteed loans outstanding for which the lenders have assumed risk.

b. Line 2. New Guaranteed Loans. Enter the number and amount of all guaranteed loans disbursed by approved lenders during the current fiscal year.

c. Line 3. Collections. Enter the amount of payments made to lenders by borrowers on guaranteed loans during the fiscal year. The dollar amount reported captures all collections, including partial payments. Enter collections with a minus (-) sign before the figures. Non-cash collections (e.g., personal property) are to be footnoted.

d. Line 4. Guaranteed Loans Terminated. Enter the number and amount of accounts for loans that have been terminated for default during the fiscal year. Include only those loans where a default claim has been paid and the guarantee is no longer in effect. Entries on this line are preceded by a minus (-) sign.

e. Line 5. Adjustments. Enter the amount of accounts for guaranteed loans adjusted and transferred either into or out of guaranteed loan balances during the fiscal year. Terminations for reasons other than default and prior period adjustments are also included on this line. All amounts reported on this line are footnoted; these figures may be either positive or negative.

f. Line 6. Outstanding, End of Period. Enter the number and amount of guaranteed loans outstanding at the end of the

reporting period. The amount is equal to the sum of lines 1. through 5. of this section, realizing that lines 3. and 4. are negative figures and line 5. may be either positive or negative. The amount also equals the sum of lines 6.a. and 6.b. of this section. Amounts reported on this line represent principal only.

(1). Line 6.a. Agency Share of Risk. Enter the amount of guaranteed loans outstanding for which the agency has assumed risk (guaranteed).

(2). Line 6.b. Lender Share of Risk. Enter the amount of guaranteed loans outstanding for which the lenders have assumed risk.

2. Section B - Delinquent and Rescheduled Guaranteed Loans contains an aging schedule of guaranteed loan delinquencies. The amounts include delinquent guaranteed loans as of the end of the reporting period. The following criteria must be used when preparing this section:

- o Guaranteed loans are recorded as delinquent if not paid by the payment due date unless terms of the contract or agreement provide otherwise. Loans are aged from the payment due date or the day notification of the debt was mailed.

a. Line 1. Total Delinquencies Over 30 Days. Enter the number and amount of delinquent guaranteed loans as of the end of the quarterly reporting period. The amount to be reported is ordinarily that of the past due payment; however, when the full amount of the account is formally due and declared payable, then the entire amount of the loan is reported as delinquent. The amount is equal to lines 1.a. through 1.f. of this section.

(1). Lines 1.a. through 1.f. Enter on the appropriate line item the amount of guaranteed loans that are delinquent for 31 to 60 days, 61 to 90 days, 91 to 120 days, 121 to 180 days, 181 to 360 days, and over 1 year.

b. Line 2. Loans Rescheduled. Enter the number and amount of delinquent guaranteed loans for which terms and conditions of the original lending agreements were renegotiated during the reporting period to establish new terms or conditions for facilitating debt repayment. Each rescheduling of a loan is individually counted.

3. Section C - Portfolio Status shows the number and amount of guaranteed loans, classified according to their collection probability, as of the reporting period. Agencies classifying guaranteed loans into different categories should, for this report, adapt their information to the five categories identified on lines 1.a. through 1.e. in this section (i.e., Comptroller of the Currency's model risk rating as provided in Appendix 5 to OMB Circular A-129). Also included in this section are loan loss estimates which are the anticipated long-term losses (net of collateral liquidation and other recoveries) from the portfolio based on the analysis of collection probability and other factors.

a. Line 1. Loan classification. Enter the total number and amount of guaranteed loans outstanding at the end of the reporting period. These figures equal the sum of lines 1.a. through 1.e. of this section. The number and amount must agree with Part I, Section A, line 6. of this report. For commercial loans, all classifications (line 1.a. through 1.e.) are applicable. For consumer loans, use only those classifications listed on lines 1.a., 1.c., and 1.e.

(1). Line 1.a. Problemless. Enter the number and amount of loans in which payments are being made consistent with terms of the agreement (i.e., non-delinquent.)

(2). Line 1.b. Program standard (commercial only). Enter the number and amount of loans in which assets are potentially weak, but may meet minimum program standards for creditworthiness. Assets in which actual, not potential, weaknesses are evident and significant should be considered for more serious analyses. This line item is not applicable for consumer loans.

(3). Line 1.c. Substandard. Enter the number and amount of loans in which assets contain actual weaknesses that jeopardize collection of the debt. They are characterized by the distinct possibility that the lender will sustain some loss if the deficiencies are not corrected. For consumer accounts, loans with four (4) missed payments should be classified as "substandard."

(4). Line 1.d. Doubtful (commercial only). Enter the number and amount of loans in which liquidation of an asset for full value is improbable and the possibility of loss at this time is high; however, certain conditions exist that may positively affect the asset. This line item is not applicable for consumer loans.

(5). Line 1.e. Loss. Enter the number and amount of loans in which assets are determined to be uncollectible and of such little value that their continuance as assets is not warranted. For consumer accounts, loans with five (5) or more missed payments should be classified in this category.

b. Line 2. Loan Loss Estimate. Enter the number and amount of estimated future losses as of the reporting period. The total portfolio less any recoveries should be considered when determining a loan loss estimate.

B. PART II PORTFOLIO MANAGEMENT BY AGENCY. Part II of the SF 220-8 reflects the beginning balance, outstanding balance, and activity of claims that were submitted by lenders to the agency during the fiscal year for payment. Balances for defaulted guaranteed loans and real property inventories are also shown.

1. Section A - Claims shows outstanding balances and activity for claims submitted by lenders to the agency during the fiscal year. The amounts in this section include principal, interest, and additional costs due to lenders.

a. Line 1. Outstanding Claims, Beginning of FY. Enter the number and amount of claims outstanding (principal, interest,

etc.) at the beginning of the fiscal year. These figures must agree with the ending balance reported on the year-end SF 220-8 for the previous fiscal year. The beginning balance remains unchanged throughout the fiscal year.

b. Line 2. Claims Filed. Enter the number and amount for all new claims (principal, interest, etc.) filed with the agency during the fiscal year.

c. Line 3. Claim Amounts Denied/Adjusted/Reduced. Enter the number and amount (principal, interest, etc.) for claims that were either denied, adjusted, or reduced by the agency during the fiscal year. The amounts reported represent the full value of the denials, the amount of the adjustments, and the amount of the reductions. Entries on this line are preceded by a minus (-) sign.

d. Line 4. Claims Paid. Enter the number and amount of claims that were paid by the agency during the fiscal year. The amount equals the sum of lines 4.a. and 4.b. of this section. Entries on this line are preceded by a minus (-) sign.

(1). Line 4.a. For full outstanding guarantee. Enter the number and amount of claims that were paid for the full outstanding guarantee (plus any interest and lender costs.) Entries on this line are preceded by a minus (-) sign.

(2). Line 4.b. For balance after lender liquidation. Enter the number and amount of claims that were paid (including any interest and lender costs) after the lender has liquidated all available property. Entries on this line are preceded by a minus (-) sign.

e. Line 5. Outstanding Claims, End of Period. Enter the outstanding number and amount of claims as of the end of the reporting period. The amount equals the sum of lines 1. through 4. of this section, recognizing that lines 3. and 4. are negative figures.

2. Section B - Defaulted Guaranteed Loans shows the balances for defaulted guaranteed loans (principal, interest, etc.) which have been assumed by the agency during the fiscal year and for which claims were paid. Upon payment of reinsurance, defaulted guaranteed loans are to be reported as loans receivable on the SF 220-9, "Report on Accounts and Loans Receivable Due From the Public." Any differences between the totals on line 4., Section A, Part II, and line 1., of this Section must be explained in a footnote.

a. Line 1. New Defaulted Guaranteed Loans Receivable. Enter the number and amount (principal, interest, etc.) of all defaulted guaranteed loans for which reinsurance has been paid and/or claims were paid during the fiscal year. This line item equals the sum of lines 1.a. and 1.b. of this section.

(1). Line 1.a. Assigned in full. Enter the number and amount of defaulted loan claims for the full amount of the guaranty outstanding.

(2). Line 1.b. Deficiency. Enter the number and amount of defaulted collateralized loans whereby the net proceeds from liquidation were insufficient to cover that portion of the default amount which the agency guaranteed.

3. Section C - Real Property Inventory shows the outstanding balances and classifications for real property owned by the agency. The property values are the appraised values of properties at the time of acquisition. If the appraised value was not used, please provide a footnote to explain the method used.

a. Line 1. Outstanding, Beginning of FY. Enter the number and value of real properties outstanding at the agency (i.e., title held by the agency) at the beginning of the fiscal year. These figures must agree with the outstanding balance reported on the year-end SF 220-8 for the previous fiscal year. The beginning balance remains unchanged throughout the fiscal year. This balance should represent the appraised value at the time of acquisition. If the

appraised value at the time of acquisition is not used, please provide a footnote which explains the method used to value the property.

b. Line 2. Property Acquired. Enter the number and value of properties acquired (i.e., title held) by the agency during the fiscal year. The amount reported on this line should represent the appraised value at the time of acquisition. If the appraised value at the time of acquisition is not used, please provide a footnote which explains the method used.

c. Line 3. Property Liquidated. Enter the number and value of properties that were liquidated by the agency during the fiscal year. The amount should be the liquidated value of the property (gross selling price). If this value is not used, please provide a footnote which explains the method used. Figures on this line are preceded by a minus (-) sign.

d. Line 4. Adjustments. Enter the amount for adjustments made to real property during the fiscal year. These changes include prior period adjustments (e.g., mathematical corrections); reappraisals; and the difference between the liquidated value of the property and the appraised value of the property at the time of acquisition. All amounts reported on this line are footnoted; these figures may be either positive or negative.

e. Line 5. Balance, End of Period. Enter the number and amount for the outstanding balance of real property at the end of the reporting period. The amount equals the sum of lines 1. through 4. of this section, recognizing that line 3. is negative and that line 4. may be either positive or negative. This line also equals the sum of lines 5.a. through 5.e. of this section.

(1). Line 5.a. Single family housing. Enter the number and amount of houses for this category.

(2). Line 5.b. Multi-family housing. Enter the number and amount of properties for this category.

(3). Line 5.c. Farms.

Enter the number and amount of farms, including land, dwellings, or other buildings such as barns.

(4). Line 5.d.

Commercial properties. Enter the number and amount of commercial properties. Properties making up a commercial complex (shopping center, etc.) are to be treated as a single property.

(5) Line 5.e. Other.

Enter the number and amount for properties not covered by the above categories. Included in this category is undeveloped and partially developed land. Entries on this line must be footnoted.

C. Part III LENDER MANAGEMENT BY AGENCY. Part III of the SF 220-8 focuses on activities the Federal/guaranty agency conducts to certify, review, and sanction lenders who participate in guaranteed loan programs.

1. Section A - Certification and Reviews shows analysis of current activity involving lender certification and review during the fiscal year.

a. Line 1. Total Number of Lenders Participating. Enter the number of lenders who are participating in guaranteed loan programs at the end of the reporting period.

b. Line 2. Lender Certifications reflect the number of lenders that were either approved or disapproved by the agency for participation in a guaranteed loan program during the fiscal year.

(1). Line 2.a. Approved.
Enter the number of lenders approved by the agency.

(2). Line 2.b. Disapproved. Enter the number of lenders rejected by the agency.

c. Line 3. Lender Recertifications reflect the number of lenders who were either approved or disapproved by the

agency for continued participation in a guaranteed loan program during the fiscal year.

(1). Line 3.a. Approved.
Enter the number of lenders approved by the agency.

(2). Line 3.b. Disapproved. Enter the number of lenders rejected by the agency.

d. Line 4. On-site Reviews.
Enter the number of reviews that were conducted by agency personnel physically visiting lender sites during the fiscal year.

2. Section B - Sanctions capture lender penalty data and the number of lenders who were debarred or suspended during the fiscal year.

a. Line 1. Lender Penalties shows the status on the number and amount of penalties assessed against lenders during the fiscal year for noncompliance with administrative and statutory requirements.

(1). Line 1.a. Assessed.
Enter the number and amount of penalties assessed.

(2). Line 1.b. Collected.
Enter the number and amount of penalties collected.

b. Line 2. Lenders Debarred/Suspended. Enter the number of lenders who were either debarred or suspended during the fiscal year.

D. PART IV FOOTNOTES. Part IV provides additional information and clarification on specific transactions as required per instructions for completing the SF220-8, "Direct and Guaranteed Loans Reported by Agency and Program Due From the Public."

AGENCY CONTACTS: Enter the preparer's name, telephone number, address, and the supervisor's name and telephone number.

0504 REPORT ON ACCOUNTS AND
LOANS RECEIVABLE DUE FROM
THE PUBLIC, SF 220-9

050401 Purpose and Accounting Report Number. This section prescribes the report form and instructions for preparation of the report on Accounts and Loans Receivable Due From The Public required pursuant to I TFM 2-4100. This supporting report provides the Treasury Department with information needed pursuant to OMB Circular A-129, "Managing Federal Credit Programs." It will also advise agency managers on the status of receivables and credit management efforts. The reporting requirements prescribed in this section are designated as SF 220-9, SF 220.

050402 Applicability and Scope. The provisions of this section apply to all DoD Components, including those with no receivable activity.

050403 Report Form. DoD Components may either reproduce copies from the Treasury original provided in I TFM 2-4100, or use machineproduced facsimiles. A copy of the SF 220-9 is provided as figure 5-4.

050404 Frequency and Distribution

A. Departmental-level accounting entities with accounts and loans receivable totaling less than \$50 million must submit SF 220-9 annually. They must complete only part I and the "Agency Contacts" part. Entities with accounts and loans receivable totaling \$50 million or more must submit SF 220-9 quarterly. They must complete parts I and II and the "Agency Contacts" part. Departmental-level accounting entities must advise their reporting components of the accounts and fund types that require quarterly submission of SF 220-9.

B. The report shall be submitted with the basic SF 220 report. However, quarterly reports shall be submitted under a cover transmittal letter signed by the responsible individual and distributed by the departmental-level accounting entity in accordance with the

addresses provided in the addendum to this chapter.

050405 Preparation Instructions for the SF 220-9

A. General

1. A consolidated schedule shall be prepared by each Military Department and by each reporting Defense Agency. The DFAS shall consolidate the reports from the Defense Agencies. The consolidated schedule shall show all receivables, including those due from foreign, State, and local governments, as well as receivables not supported by the SF 220 report. A memorandum SF 220-9 must be prepared to show amounts due the U.S. Government as a result of audits.

2. All amounts due and payable through receipt accounts (including Miscellaneous Receipts) that represent public receivables (including those due from foreign, State and local governments) shall be reported as receivables even if the amount is subject to change through administrative appeal or litigation in order to complete most line entries in part 1 of the SF 220-9, an analysis of the receivable accounts will have to be made. Use the balances of the following general ledger accounts:

Accounts Receivable :

1313	Accounts Receivable-Public-Current
1314	Accounts Receivable-Public-Noncurrent
1316	Refunds Receivable-Public
1319	Allowance for Loss on Accounts Receivable
1320	Claims Receivable-Public

Loans Receivable:

1353	Loans Receivable-Public-Current
1354	Loans Receivable-Public-Noncurrent
1359	Allowance for Loss on Loans Receivable

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February 1989
ITFM 2-4100

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IAR No. 1178-TD-XX

REPORT ON ACCOUNTS AND LOANS RECEIVABLE DUE FROM THE PUBLIC

as of _____
(In dollars)

IDENTIFICATION:

DEPARTMENT/AGENCY: _____

BUREAU/ORGANIZATIONAL UNIT: _____

OMB IDENTIFICATION CODE: _____ FUND TYPE: _____

PART I	ACCOUNTS RECEIVABLE		LOANS RECEIVABLE	
STATUS OF RECEIVABLES	NUMBER	AMOUNT	NUMBER	AMOUNT
Section A				
Outstanding Receivables				
1. Current Receivables.....				
a. Not Delinquent.....				
b. Delinquent.....				
(1) 1-30 days.....				
(2) 31-60 days.....				
(3) 61-90 days.....				
(4) 91-120 days.....				
(5) 121-180 days.....				
(6) 181-360 days.....				
(7) > 1 year ≤ 2 years.....				
(8) > 2 years ≤ 3 years.....				
(9) over 3 years.....				
2. Noncurrent Receivables.....				
3. Total Receivables.....				
Section B				
Activity FYTD				
1. Beginning FY Balance.....				
2. New Receivables.....				
3. Collections on Receivables.....				
4. Reclassified/Adjusted Amounts.....				
5. Amounts Written-off.....				
6. Ending Balance.....				
Section C				
Allowances and Write-offs				
1. Allowances Beginning of FY.....				
2. Write-offs During FY.....				
3. Adjustment to Allowance Account.....				
4. Allowances End of Period.....				
Section D				
Rescheduled Receivables				
1. Current Rescheduled Receivables.....				
a. Not Delinquent.....				
b. Delinquent.....				
2. Noncurrent Rescheduled Rec.....				
3. Total Rescheduled Receivables.....				

FIGURE 5-4

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REPORT ON ACCOUNTS AND LOANS RECEIVABLE DUE FROM THE PUBLIC

as of _____
(in dollars)

BUREAU/ORGANIZATIONAL UNIT: _____

PART II	ACCOUNTS RECEIVABLE		LOANS RECEIVABLE	
CREDIT MANAGEMENT INFORMATION	NUMBER	AMOUNT	NUMBER	AMOUNT
Section A				
Loan Applications				
1. New Applications.....				
a. Approved.....				
b. Rejected.....				
c. Pending.....				
2. Credit Reports Purchased.....				
3. Rescheduled Debt.....				
a. Approved.....				
b. Rejected.....				
c. Pending.....				
4. Credit Reports Purchased.....				
Section B				
Credit Bureau Reporting				
1. Accounts Eligible for Referral.....				
a. Commercial.....				
b. Delinquent Consumer.....				
2. Accounts Referred.....				
a. Commercial.....				
b. Delinquent Consumer.....				
Section C				
Account Servicing				
1. Loan Classification.....				
a. Problemless.....				
b. Program Standard.....				
c. Substandard.....				
d. Doubtful.....				
e. Loss.....				
Section D				
Financing Interest				
1. Financing Interest.....				

FIGURE 5-4 (Cont)

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REPORT ON ACCOUNTS AND LOANS RECEIVABLE DUE FROM THE PUBLIC

as of _____

(In dollars)

BUREAU/ORGANIZATIONAL UNIT: _____

PART II	ACCOUNTS RECEIVABLE		LOANS RECEIVABLE	
CREDIT MANAGEMENT INFORMATION — Continued	NUMBER	AMOUNT	NUMBER	AMOUNT
Section E				
Delinquent Debt Allocation				
1. Total Delinquent Receivables.....				
a. At Dept. of Justice.....				
b. Not at Dept. of Justice.....				
(1) At Collection Contractors.....				
(2) At Work-out Groups.....				
(3) At Agency Counsel.....				
(4) Referred for Salary Offset.....				
(5) Referred for Tax Refund Offset.....				
(6) Referred for Admin. Offset.....				
(7) Collection Action Suspended.....				
(8) Other.....				
2. Collection Contractors Activity.....				
a. Referred.....				
b. Collected.....				
c. Otherwise Resolved.....				
d. Outstanding.....				
3. Workout Group Activity.....				
a. Referred.....				
b. Collected.....				
c. Otherwise Resolved.....				
d. Outstanding.....				
4. Administrative Offset.....				
a. Referred.....				
b. Collected.....				
c. Otherwise Resolved.....				
d. Outstanding.....				
Section F				
Litigation				
1. Agency Counsel Activity.....				
a. Beginning Balance.....				
b. New Referrals.....				
c. Collections.....				
d. Otherwise Resolved.....				
e. Outstanding Balance.....				
2. Dept. of Justice Activity.....				
a. Beginning Balance.....				
b. New Referrals.....				
c. Collections.....				
d. Otherwise Resolved.....				
e. Outstanding Balance.....				

FIGURE 5-4 (Cont)

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REPORT ON ACCOUNTS AND LOANS RECEIVABLE DUE FROM THE PUBLIC

as of _____
(In dollars)

BUREAU/ORGANIZATIONAL UNIT: _____

PART II	ACCOUNTS RECEIVABLE		LOANS RECEIVABLE	
CREDIT MANAGEMENT INFORMATION — Continued	NUMBER	AMOUNT	NUMBER	AMOUNT
Section G Interest/Penalties/Admin. Cost				
1. Interest Collected in FY.....				
2. Penalties Collected in FY.....				
3. Admin. Costs Collected in FY.....				
4. Range of Interest Rates on Delinquent Debts.....				
Section H Write-offs				
1. Pending Justice Concurrence.....				
2. Reported to IRS.....				
3. Not yet Reported to IRS.....				
4. Ineligible for Reporting to IRS.....				
Section I Loan Asset Sales				
1. Portfolio Value Sold.....				
2. Gross Proceeds.....				
3. Net Proceeds.....				

AGENCY CONTACTS	
1. Preparer's Name	2. Telephone No.
3. Address	
4. Supervisor's Name	5. Telephone No.

FIGURE 5-4 (Cont)

3. Receivables are to be classified into one of two categories--"Accounts Receivable" or "Loans Receivable." "Loans Receivable" shall include only the principal for all direct loans made as a result of legislatively mandated credit programs, including the direct portions of a participation loan and defaulted guaranteed loans. Interest, penalties, administrative costs and other receivables for these direct loans shall be reported as a single receivable under "Accounts receivable." All amounts originally classified as "Accounts Receivable" (that is, principal, interest, penalties, administrative costs, and other receivables) shall be counted only once and reported as a single amount under "Accounts Receivable." Exceptions to these rules are noted in the appropriate sections.

4. Audit findings are to be recorded as "Accounts Receivable" when management agrees with the auditors that resources should be recovered and the contracting officer has made a final determination regarding the existence, amount, and collectibility of the debt. The memorandum SF 220-9 shall include only that portion of the receivables reported in sections A and B totals that result from audit activity. This requirement does not affect any instructions on the preparation of individual reports for each revolving fund, business-type general and special funds, each transfer appropriation account, and certain trust funds. The memorandum SF 220-9 is merely a subset of the primary schedule. It is referred to the Treasury Credit Management Group for further analysis and subsequent submission to OMB. This

memorandum report will be used by OMB for monitoring agency compliancy with the policies of OMB Circular A-50, "Audit Follow-up."

5. The accounts and loans receivable totals reported quarterly by DSAA shall represent cumulative fiscal year to date (FYTD) activity. Information submitted on the SF 220-9 must be consistent with that required in the debt collection exhibit in OMB Circular A-11, "Preparation and Submission of Budget Estimates." If the report is submitted on paper, any required footnotes are to be prepared on a blank sheet of paper and attached to the report. If submitted by GOALS, footnotes are to be entered in the designated area and referenced to the appropriate line item of the report.

6. Receivables from the foreign military sales trust fund are not transactions with the public. FMS transactions are from the public only if reported by the Security Assistance Accounting Center (SAAC). DoD Components shall report orders from SAAC as within the Department of Defense.

7. Transactions with nonappropriated fund activities resulting in receivables are considered to be transactions with the public and shall be reported on the SF 220-9.

8. Table 5-1 provides a decision table on how certain other debt-like items are treated in the accounting records. It should be understood that this table does not include all debt-like items and that the terms used may not definitively describe the debt.

DECISION TABLE ON RECORDING AND REPORTING DEBT-LIKE ITEMS			
NO.	ITEM	DECISION	REMARKS
1	Progress Payments	Do not record as a receivable.	Procedures for handling Progress Payments are provided in this Regulation.
2	Survivor Benefits	Record/Report	Debts due from overpayments or erroneous payments.
3	General Revenue Receipts (GRR)	Record/Report	Debts due that will be deposited to GRR.

DECISION TABLE ON RECORDING AND REPORTING DEBT-LIKE ITEMS			
NO.	ITEM	DECISION	REMARKS
4	Third Party Liability	Record/Report	Record claim at best estimate.
5	Payroll Overpayments	Record/Report	
6	Fines, Fees, Assessed	Record/Report	Record unless simultaneous collection can be made.
7	Report of Item Discrepancy	Record/Report	
8	Losses of Funds	Record/Report	Record only after disbursing officer has been denied relief.
9	Dishonored/Dup. Checks	Record/Report	
10	Overpayments to Contractors	Record/Report	Record unless disbursing officer can offset within a month.
11	Amounts Owed By Contractors as a Result of Final Decision of Contracting Officer	Record/Report	
12	Collections Due From SBA	Do not record as public.	Record as other Government agency receivable.
13	GPLD and Reports of Survey <u>1/</u>	Record/Report	
14	Transport Carrier Claims	Record/Report	Accrue interest and penalty charges only after expiration of time allowed by ICC Reg. (49 CFR 1005)
15	Unused Tickets From Carriers	Record/Report	Record unless reimbursement is instantaneous
16	Statement of Charges	Record/Report	
17	Check Issue Overdraft	Record/Report	
18	Sales to Foreign Governments	Record/Report	Record unless under FMS Program.
19	All other Contractual claims due to bankruptcy, default, or renegotiation <u>2/</u>	Record/Report	Record claim at best estimate

1/ Government Property Lost or Damaged

2/ For further guidance see Chapter 15, Volume 3 of this Regulation

TABLE 5-1

B. Definitions. The Glossary of Terms, found in Volume 1 of this regulation, provides terms and definitions relative to receivables due from the public. Other definitions applicable to credit management and debt collection can be found in I TFM 4100 and OMB Circular A-129.

C. Heading. Enter on the designated lines (1) date of the report, (2) name of DoD Component submitting report, (3) reporting entity, (4) OMB identification code, and (5) fund type.

D. PART I Section A - Outstanding Receivables

1. Line 1. Current Receivables. Enter the numbers and amounts of all current receivables. This figure will equal the sum of lines 1.a. and 1.b.

a. Line 1.a. Not Delinquent. Enter the numbers and amounts of accounts that are outstanding 1 to 30 days from the date of invoice or date of notice that payment is due. Also include the numbers and amounts that will become due during the next 12 months following the end of the reporting period.

b. Line 1.b. Delinquent. Enter the numbers and amounts determined to be delinquent. The amount to be reported ordinarily will be the payment past due. However, when the full amount of the account is formally due and declared payable, the entire amount of the account or loan and related interest should be reported as delinquent. The full amount should be declared due and payable on all direct loans that are more than 180 days delinquent. Any amount that is under appeal or in litigation should be classified as delinquent and carried in its original status as a current receivable until the government changes its position regarding the amount that is due and payable through either a decision of the courts or an administrative settlement directed by a responsible government official. In those cases where a DoD Component is uncertain of the

amount owed or validity of the debt, the Component should use good judgment in establishing the debt and making the best estimate available. These figures will equal the sum of lines 1.b.(1) through 1.b.(9).

c. Lines 1.b.(1) - b.(9) (1-30 days through over 3 years). Enter the numbers and amounts for accounts and loans receivable that have been delinquent 1 to 30 days, 31 to 60 days, 61 to 90 days, 91 to 120 days, 121 to 180 days, 181 to 360 days, greater than 1 year and equal to or less than 2 years, greater than 2 years and equal to or less than 3 years, and over 3 years on their respective lines.

2. Line 2. Noncurrent Receivables. Enter the numbers and amounts of noncurrent receivables.

3. Line 3. Total Receivables. Enter the sum of lines 1. and 2. for amounts only. The balance reported on this line shall agree with the balance reported on the SF 220, lines 2.b.1. and 2. for accounts receivable and lines 6.b.1. and 2. for loans receivable.

E. PART I Section B - Activity FYTD

1. Line 1. Beginning FY Balance. Enter the numbers and amounts of all accounts and loans receivable outstanding as of the beginning of the fiscal year. This balance remains unchanged throughout the fiscal year.

2. Line 2. New Receivables. Enter the numbers and amounts of all new receivables generated for the fiscal year to date.

3. Line 3. Collections on Receivables. Enter the numbers and amounts for collections on receivables for the fiscal year to date. Included are repayments on prior and current year receivables. Enter repayments in brackets. Non-cash collections must be footnoted.

4. Line 4. Reclassified/Adjusted Amounts. Enter the numbers and amounts not reportable as "New Receivables" (line 2.),

"Collections on Receivables" (line 3.), or "Amounts Written Off" (line 5.), that were transferred either into or out of receivables during the fiscal year or between receivables classifications during the fiscal year. Prior period adjustments must also be included on this line. Enter net receivable amounts transferred out in brackets. Amounts reported on this line must be footnoted.

5. Line 5. Amounts Written off.

Report all numbers and amounts for uncollectible accounts that were actually written off during the fiscal year to date. A minus (-) sign should be placed in front of these figures.

6. Line 6. Ending Balance.

Enter the sum of lines 1. through 5. These figures will indicate the net activity or ending balance for the fiscal year to date and must agree with line 3, section A of part I.

F. PART I Section C - Allowances and Write-offs

1. Line 1. Allowances Beginning of FY. Enter the amounts of allowances for uncollectible accounts as reflected on the agency records at the beginning of the fiscal year.

2. Line 2. Write-offs During FY. Enter the amounts of all uncollectible accounts that were actually written off during the fiscal year to date. These figures shall agree with part I, section B, line 5.

3. Line 3. Adjustment to Allowance Account. Enter the expense adjustment for estimated uncollectibles for the fiscal year to date. The adjustment to the allowance account is the difference between the allowances needed by the DoD Component to accurately reflect potential losses and the existing balance after accounting for write-offs to date. For example:

Tot. Req. Allow. End of Period	\$1,600.00
Existing Balance	<u>485.00</u>
Bad Debt Expense (Adjustment)	\$1,115.00

4. Line 4. Allowances End of Period. Enter the amounts of allowances for uncollectible accounts as shown on the DoD Component's records for the fiscal year to date as of the end of this reporting period. For fiscal year end reporting, enter the amounts of allowances for uncollectible accounts for the next fiscal year.

G. PART I, Section D - Rescheduled Receivables

1. Line 1. Current Rescheduled Receivables. Enter the number and amount of accounts for current receivables that have been rescheduled. These figures are included in part I, section A, line 1., and shall equal the sum of lines 1.a. and 1.b. of this section.

a. Line 1.a. Not Delinquent. Enter the number and amount of accounts for rescheduled receivables due and payable during the 12 months following the end of the reporting period.

b. Line 1.b. Delinquent. Enter the number and amount of accounts for delinquent rescheduled receivables. The amounts reported will ordinarily be the rescheduled payments past due. However, when the full amount of the account has formally been declared due and payable, the entire amount of the rescheduled account or loan and related interest is reported as delinquent.

2. Line 2. Noncurrent Rescheduled Receivables. Enter the number and amount of accounts for noncurrent receivables that have been rescheduled. These figures are included in part I, section A, line 1.

3. Line 3. Total Rescheduled Receivables. Enter the sum of lines 1. and 2. for amounts only.

H. PART II, Section A - Loan Applications. Show analysis of the current activity in credit extension, including the number and amount of new loan applications and the

number and amount of rescheduled debts that have been approved, rejected, or are pending during the fiscal year. The number of credit reports purchased is also captured in this section. Note: This information cannot be extracted from general ledger account balances.

1. Line 1. New Applications.

Enter the number and amount of new loan applications received during the fiscal year. These figures shall equal the sum of lines 1.a. through 1.c. of this section for the number of accounts.

a. Line 1.a. Approved.

Enter the number and amount of approved loan applications.

b. Line 1.b. Rejected. Enter the number and amount of rejected loan applications.

c. Line 1.c. Pending. Enter the number and amount of pending loan applications.

2. Line 2. Credit Reports Purchased. Enter the number of credit reports purchased for new loan applications received.

3. Line 3. Rescheduled Debt. Enter the number and amount of debts for which rescheduling has been requested during the fiscal year. These figures shall equal the sum of lines 3.a. through 3.c. of this section for the number of accounts:

a. Line 3.a. Approved. Enter the number and amount of debts approved for rescheduling.

b. Line 3.b. Rejected. Enter the number and amount of debts not approved for rescheduling.

c. Line 3.c. Pending. Enter the number and amount of debts pending rescheduling.

4. Line 4. Credit Reports Purchased. Enter the number of credit reports purchased for those rescheduled debts that were approved, rejected, or pending.

I. PART II, Section B - Credit Bureau Reporting

1. Line 1. Accounts Eligible for Referral. Enter the number and amount of accounts not statutorily exempted from being reported to credit bureaus. All commercial and delinquent consumer accounts, except for debts arising under the IRS Code of 1954, the Social Security Act, the tariff laws of the United States, or debts owed by State and local or foreign governments, are entered on this line. These figures shall equal the sum of lines 1.a. and 1.b. of this section.

a. Line 1.a. Commercial. Enter the number and amount of all commercial accounts eligible for referral to credit reporting bureaus.

b. Line 1.b. Delinquent Consumer. Enter the number and amount of all delinquent consumer accounts eligible for referral to credit reporting bureaus.

2. Line 2. Accounts Referred. Enter the number and amount of accounts referred to credit reporting bureaus during the fiscal year. These figures equal the sum of lines 2.a. and 2.b. of this section.

a. Line 2.a. Commercial. Enter the number and amount of all commercial accounts referred to credit reporting bureaus.

b. Line 2.b. Delinquent Consumer. Enter the number and amount of delinquent consumer accounts referred to credit reporting bureaus.

J. PART II, Section C - Account Servicing. Show the number and amount of loans receivable, classified according to their collection probability during the fiscal year. DoD Components classifying loans into different categories should, for this report only, adapt their information to the 5 categories identified on lines l.a. through l.e. in this section.

1. Line 1. Loan Classification. Enter the total number and amount of balances outstanding at the end of the reporting period, classified according to collection probability this fiscal year for loans receivable. These figures should equal the sum of lines l.a. through l.e. of this section. The dollar amount must agree with part I, section A, line 3. of this report.

a. Line l.a. Problemless. Enter the number and amount of loans receivable in which loan payments are made consistent with terms of the agreement.

b. Line l.b. Program Standard. Enter the number and amount of loans receivable in which assets are potentially weak, but may meet minimum program standards for credit worthiness.

c. Line l.c. Substandard. Enter the number and amount of loans receivable in which assets contain actual weaknesses that jeopardize the collection of the debt.

d. Line l.d. Doubtful. Enter the number and amount of loans receivable in which liquidation of an asset for full value is improbable and the possibility of loss at this time is high; however, certain conditions exist that may positively affect the asset.

e. line l.e. Loss. Enter the number and amount of loans receivable in which assets are determined to be uncollectible and of such little value that their continuance as assets is not warranted.

K. PART II, Section D - Financing Interest

1. Line 1. Financing Interest. Enter the number and amount of interest receivables generated from interest charged as a cost of extending credit on legislatively mandated credit programs during the fiscal year. For the purpose of this section, financing interest should be reported as "Accounts Receivable."

L. PART II Section E - Delinquent Debt Allocation

1. Line 1. Total Delinquent Receivables. Enter the number and amount of accounts for all delinquent receivables. These figures are the sum of lines l.a. and l.b. only of this section. These figures should also agree with part I, section A, line l.b.

a. Line l.a. At Dept. of Justice. Enter the number and amount of accounts for all delinquent receivables outstanding at the Department of Justice, including those being worked on by special attorneys.

b. Line l.b. Not at Dept. of Justice. Enter the number and amount of accounts for all outstanding delinquent receivables under DoD Component control. Identify on lines l.b.(1) through l.b.(8) those receivables: with collection contractors; at workout groups; at Component counsel; referred for salary offset; referred for tax refund offset; referred for administrative offset; collection action suspended or other status.

2. Line 2. Collection Contractors Activity. Enter the number and amount of delinquent accounts turned over to collection contractors (DoD Component collection contractors and GSA debt collection contractors) during the fiscal year.

a. Line 2.a. Referred. Enter on line 2.a. the number and amount of

delinquent accounts turned over to collection contractors.

b. Line 2.b. Collected.

Enter the number and gross amount of accounts recovered by collection contractors. Enter collections with a minus (-) sign before the figures. Do not deduct agency reimbursements to collection agencies for services provided.

c. Line 2.c. Otherwise Resolved. Enter the number and amount of accounts returned to the agency. These figures should also be preceded with a minus (-) sign.

d. Line 2.d. Outstanding. Enter the number and amount of all accounts outstanding with collection contractors.

3. Line 3. Workout Group Activity. Show the number and amount of delinquent accounts referred, collected, or otherwise resolved by DoD Component workout groups during the fiscal year.

a. Line 3.a. Referred. Enter the number and amount of delinquent accounts, including accounts written off, referred to DoD Component internal workout groups.

b. Line 3.b. Collected. Enter the number and amount of accounts collected by DoD Component workout groups. Enter collections with a minus (-) sign before the figures.

c. Line 3.c. Otherwise Resolved. Enter the number and amount of accounts returned by the workout groups to the DoD Component or some other entity, such as the Department of Justice, for disposition. These figures are also preceded with a minus (-) sign.

d. Line 3.d. Outstanding. Enter the number and amount of accounts that remain outstanding with DoD Component internal workout groups.

4. Line 4. Administrative Offset. Show the number and amount of delinquent

accounts referred, collected, and/or otherwise resolved by administrative offset during the fiscal year. As indicated for line 3 above, enter on lines 4.a. through 4.d. the numbers and amounts of delinquent accounts referred for offset, collected, otherwise resolved, or outstanding.

M. PART II, Section F - Litigation. Show the beginning fiscal year balance of seriously delinquent accounts held by DoD Component counsels and/or the Department of Justice. Activity is also captured during the fiscal year for new referrals, collections on receivables, receivables otherwise resolved, and the outstanding (ending) balance of accounts in litigation. This section covers debts not likely to be fully or partially recovered without the aid of legal action. For further guidance see Chapter 15 of Volume 3 of this Regulation.

1. Line 1. Agency Counsel Activity. Show the number and amount of all delinquent accounts and loans receivable outstanding at agency counsel as of the beginning of the fiscal year. These figures must agree with the outstanding balance reported on the year-end SF 220-9 the previous fiscal year. The beginning balance remains unchanged throughout the fiscal year.

a. Line 1.a. Beginning Balance. Enter the number and amount of all delinquent accounts and loans receivable outstanding at DoD Component counsel as of the beginning of the fiscal year.

b. Line 1.b. New Referrals. Enter the number and amount of delinquent accounts referred to agency counsel for resolution during the fiscal year.

c. Line 1.c. Collections. Enter the number and amount of collections received during the fiscal year on delinquent accounts held by agency counsel. Place a minus (-) sign in front of these figures.

d. Line 1.d. Otherwise Resolved. Enter the number and amount of

delinquent accounts returned during the fiscal year to the originating DoD Component for disposition. Place a minus (-) sign in front of these figures.

e. Line 1.e. Outstanding Balance. Enter the sum of lines 1.a. and 1.b. minus 1.c. and 1.d. of this section. These figures also agree with part II, section E, line 1.b. (3).

2. Line 2. Department of Justice Activity. Show the status on the number and amount of delinquent accounts, as of the end of the reporting period, submitted to the Department of Justice for litigation. Enter on lines 2.a. through 2.e. respectively, the information requested for the beginning balance, new referrals, collections, accounts otherwise resolved, and compute the outstanding balance.

N. PART II, Section G - Interest/Penalties/Administrative Cost. Show the number and amount of interest, penalties, and administrative costs collected during the fiscal year plus the range of interest rates assessed on delinquent accounts. The amounts reported in this section include only the additional interest, penalties, and administrative costs collected because a debt is delinquent. For this section, interest, penalties, and administrative costs are reported as "Accounts Receivable" or "Loans Receivable," depending on the nature of the transaction generating the charge. For example: Interest, penalties, and administrative costs collected in the amount of \$2,000 on a \$10,000 loan, are recorded as "loans receivable" for \$2,000. Likewise, interest, penalties, and administrative costs collected in the amount of \$1,000 on accounts receivable of \$8,000 are recorded as "accounts receivable" for \$1,000.

1. Line 1. Interest Collected in FY. Enter the number and amount of accounts for which additional interest on delinquent accounts was collected during the fiscal year.

2. Line 2. Penalties Collected in FY. Enter the number and amount of accounts for which penalties were collected during the fiscal year.

3. Line 3. Admin. Costs Collected in FY. Enter the number and amount of accounts for which administrative costs were collected during the fiscal year.

4. Line 4. Range of Interest Rates on Delinquent Debts. Enter the lowest and highest interest rates assessed on outstanding delinquent accounts. These rates are entered in the number column for "Accounts Receivable."

O. PART II, Section H - Write-Offs. Show the number and amount of accounts either pending disposition by the Department of Justice or written off during the fiscal year. Actions concerning the reporting of written off amounts to IRS are also reflected in this section. The sum of lines 2., 3., and 4. in this section must agree with part I, section B, line 5.

1. Line 1. Pending Justice Concurrence. Enter the number and amount of delinquent accounts pending concurrence by the Department of Justice for write-off during the fiscal year.

2. Line 2. Reported to IRS. Enter the number and amount of delinquent accounts written off and subsequently reported to IRS as income on IRS Form 1099G.

3. Line 3. Not Yet Reported to IRS. Enter the number and amount of delinquent accounts written off, but not yet reported to IRS as required.

4. Line 4. Ineligible for Reporting to IRS. Enter the number and amount of delinquent accounts written off, but not required to be reported to IRS.

P. PART II, Section I - Loan Asset Sales. Show the number and face value of loans offered for sale during the fiscal year and the actual proceeds of the sales.

1. Line 1. Portfolio Value Sold. Enter the number of loans and their face value sold during the fiscal year.

2. Line 2. Gross Proceeds.

Enter the gross amount realized during the fiscal year from the sale of these loans. These proceeds are amounts paid by purchasers less any transaction costs paid on the day of the sale. Examples include underwriting, rating agency, and legal fees. Gross proceeds do not include transaction costs such as financial advisors' fees paid as direct obligations by a DoD Component. The difference between line 1., "Portfolio Value Sold", and line 2., "Gross Proceeds," should be reported as reclassified and must be included in part I, section B, line 4.

3. Line 3. Net Proceeds.

Enter the amount equivalent to "gross proceeds" less all other cost associated with each sale, such as financial advisors' fees.

Q. Agency Contacts. Enter in the blocks provided the preparer's name, telephone number, and address along with the supervisor's name and telephone number.

0505 REPORT ON OPERATIONS, SF 221

050501 Purpose and Accounting Report Number. This section prescribes the report form and instructions for preparation of the annual Report on Operations required pursuant to I TFM 2-4100. The report on operations discloses the financial results of activities, including revenues and other financing sources, and operating expenses. The reporting requirements, financing sources and operating expenses, prescribed in this section are designated as SF 221 (IAR 1180-TD-AN).

050502 Applicability and Scope. The provisions of this section apply only to those revolving funds and trust funds managed by DoD Components (type 1 and type 2 funds). (See table 5-2.) Negative reports are not required for other than type 1 and type 2 funds.

050503 Report Form. The Treasury report format provided in I TFM 2-4100 may be reproduced, or a machine-produced facsimile may be used. A copy of SF 221 is provided as figure 5-5.

050504 Frequency and Distribution

A. The report shall be submitted as of September 30 of each year by the date established by the appropriate departmental-level accounting entity.

B. The report shall be submitted under the cover transmittal letter provided for the SF 220 report and signed by the responsible official. Departmental-level accounting entities will make distribution in accordance with the addresses provided in the addendum to this chapter.

050505 Preparation Instructions for the SF 221

A. The report shall be prepared by each revolving fund and trust fund activity (fund types 1 and 2).

DoD Components shall analyze figure 5-5 and report fund balances on the applicable report lines.

B. Heading. Enter on the designated lines (1) date of the report, (2) name of the DoD Component submitting report, (3) reporting entity, (4) OMB identification code, and (5) fund type. The reporting entity shall also indicate the basis used in preparing the report (accrual/cash).

C. Financing Sources

1. Line 1. Accrued expenditures. Enter the amount of accrued expenditures. This amount should also include amounts related to appropriations expended for inventory, property, plant, and equipment that are recorded as assets and an increase in invested capital, and should be net of revenues or gains for which amounts were not returned to the Treasury. This treatment is necessary to preclude double counting of financing sources. Enter the sum of budgetary accounts 4910 and 4930.

2. Line 2. Revenue. Enter amounts earned resulting from services performed or goods and other tangible property delivered to purchasers.

a. Line 2.a. Federal sources. Enter the amount received from Federal sources.

b. Line 2.b. Public sources. Enter the amount received from public sources.

c. Line 2.c. Subtotal. Enter the total of lines 2.a. and 2.b.

NOTE: DoD Components shall establish subsidiary accounts to distinguish revenue received from Federal sources and public sources. Revenue should also be tracked in subaccounts by appropriation or fund. Enter the sum of the following general ledger accounts:

5100	Revenue from Goods Sold
5200	Revenue From Services Provided
5300	Interest and Penalties Revenue

5400	Benefit Program Revenue
5500	Insurance and Guarantee Premium Revenue
5600	Donated Revenue
5900	Other Revenue

3. Line 3. Governmental receipts. Enter the amount of governmental receipts collected. Governmental receipts are collections from the public that result from the exercise of the government's sovereign powers, excluding receipts offset against outlays. These collections consist mainly of tax receipts (including social insurance taxes), receipts from court fines, certain licenses, and deposits of earnings by the Federal Reserve System. DoD Components shall not report amounts on this line. Leave line 3. blank.

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REPORT ON OPERATIONS
for the period ended _____
(in dollars)

IDENTIFICATION:

DEPARTMENT/AGENCY: _____

BUREAU/ORGANIZATIONAL UNIT: _____

OMB IDENTIFICATION CODE: _____ FUND TYPE: _____

BASIS USED: _____

FINANCING SOURCES	Amount	Total
1. Accrued expenditures		
2. Revenue		
a. Federal sources		
b. Public sources		
c. Subtotal		
3. Governmental receipts		
4. Other a.		
b.		
c.		
d.		
e. Subtotal		
5. Less: Receipts returned to Treasury		
6. Total financing sources		
OPERATING EXPENSES		
7. Cost of goods sold		
8. Operating/program expenses, funded		
9. Interest expense, funded		
a. Federal Financing Bank/ Treasury borrowings		
b. Federal securities		
c. Other 1.		
2.		
3.		
4.		
d. Subtotal		
10. Other, funded expenses		
a.		
b.		
c.		
d.		
e. Subtotal		

FIGURE 5-5

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REPORT ON OPERATIONS
for the period ended _____
(In dollars)

BUREAU/ORGANIZATIONAL UNIT: _____

OPERATING EXPENSES-Continued	Amount	Total
11. Unfunded expenses		
12. Total operating expenses		
NET RESULTS		
13. Net results before adjustments		
14. Less: Capital expenditures (all funds refer to the instructions)		
15. Less: Extraordinary items		
16. Net results		

AGENCY CONTACTS	
1. Preparer's Name	2. Telephone No.
3. Address	
4. Supervisor's Name	5. Telephone No.

FIGURE 5-5 (Cont)

4. Line 4. Other

a. Lines 4.a. through 4.d. - Other. Enter all other financing sources not included in other categories. Identify the nature of any types of financing sources (1) comprising more than 25 percent of the total amount reported for this category, and (2) exceeding \$100,000. Other financing sources should be tracked by funded/unfunded. Enter on this line the sum of the following general ledger accounts:

7110 Gains on Disposition of Assets
7190 Other Gains

b. Line 4.e. Subtotal. Enter the total of other financing sources shown on lines 4.a. through 4.d.

5. Line 5. Less: Receipts returned to Treasury. Enter the amounts returned to the Treasury that have been reported as a financing source in one of the above line items. Enter on this line the balance of general ledger account 3620, "Funds Returned to General Fund - Miscellaneous Receipts."

6. Line 6. Total financing sources. Enter the net sum of lines 1. through 5.

D. Operating Expenses

1. Line 7. Cost of goods sold. Enter all costs applying to goods and services sold, including the inventory value of commodities sold from stock, and all labor, material, and other expenses. Enter on this line the funded amounts in general ledger account 6500, "Cost of Goods Sold." Subaccounts should be maintained to track costs by funded/unfunded.

2. Line 8. Operating/program expenses, funded. Enter the total expenses or losses incurred in conducting all activities and program costs of the organizational unit. Exclude capital expenditures, unfunded expenses, interest expenses, and direct and indirect costs associated with cost of goods sold (line 7.) for businesslike activities. Subaccounts are required to track expenses by direct/reimbursable and funded/unfunded. The

unfunded amounts shall be included in line 11. Enter the sum of the following general ledger accounts:

6100 Operating/Program Expenses
6400 Benefit Program Expenses
6600 Applied Overhead

3. Line 9. Interest expense, funded. Report the interest expense on the lines provided including the amortization of any premium or discount on securities issued.

a. Line 9.a. Federal Financing Bank/Treasury borrowings. DoD Components shall not report on this line.

b. Line 9.b. Federal Securities. DoD Components shall not report on this line.

c. Lines 9.c.1. through 9.c.4. Other. Enter all other interest expenses identifying the interest expense that exceeds 25 percent of the amount reported in this category and is in excess of \$100,000. Enter on this line the balance in the general ledger account 6330, "Other Interest Expenses."

d. Line 9.d. Subtotal. Enter the total interest expense reported on lines 9.a. through 9.c.4.

4. Line 10. Other funded expenses. Enter on lines 10.a. through d. amounts of other expenses or losses. Identify the nature of any amount that exceeds 25 percent of the amount reported in this category and exceeds \$100,000. Enter on line 10.e.(Subtotal) the sum of the following general ledger accounts:

7210 Losses on Disposition of Assets
7290 Other Losses
6125.1 Equipment Replacement Surcharge-Business Operations Fund

E. Net Results

1. Line 11. Unfunded expenses. Enter all expenses that (a) were funded in prior years; (for example, depreciation and amortization); (b) will be funded in future years;

(for example, annual leave); and (c) are funded by other than the reporting account; (for example, military labor in Business Operations Fund). Enter the sum of the following general ledger accounts:

6100	Operating/Program Expenses
6330	Other Interest Expenses
6400	Benefit Program Expenses
6500	Cost of Goods Sold
6600	Applied Overhead
6900	Other Expenses

2. Line 12. Total operating expenses. Enter the sum of lines 7. through 11.

3. Line 13. Net results before adjustments. Enter the net of lines 6. and 12.

4. Line 14. Less: Capital expenditures. Enter the amount of capital expenditures expended from appropriated funds for inventory, property, plant, and equipment, and other nonmonetary assets during the reporting period. Enter the sum of the following general ledger accounts used to acquire these assets:

4910	Accrued Expenditures - Unpaid - Direct Program
4930	Accrued Expenditures - Paid - Direct Program

5. Line 15. Less: Extraordinary items. Enter any material expense or loss resulting from an event or transaction that is unusual and occurs infrequently. Do not include amounts entered on this line with amounts reported in the "Operating Expenses" section. Describe any transaction entered on this line on SF 220-1, "Additional Financial Information." Report on this line the balance of general ledger account 7300, "Extraordinary Items."

6. Line 16. Net results. Enter the net sum of lines 13. through 15.

F. Agency Contacts. Enter in the blocks provided the preparer's name, telephone number and address, along with the supervisor's name, and telephone number.

0506 REPORT ON CASH FLOW, SF 222

050601 Purpose and Accounting Report Number. This section prescribes the report form and instructions for preparation of the annual report on appropriations and funds required pursuant to I TFM 2-4100. The SF 222, "Report on Cash Flow," reconciles the beginning and ending fund balances with Treasury and cash by presenting all significant sources and application of resources during the fiscal year. The reporting requirements prescribed in this section are designated as SF 222 (IAR 0341-TD-AN).

050602 Applicability and Scope. The provisions of this section apply to all DoD Components, appropriations, and funds.

050603 Report Form. DoD Components may reproduce the copy provided in I TFM 2-4100 or use machine-produced facsimiles. A copy of the SF 222, with the applicable source general ledger accounts, is provided as figure 5-6.

050604 Frequency and Distribution

A. The report shall be submitted as of September 30 of each year by the date established by the appropriate departmental-level accounting entity.

B. The report shall be submitted under the cover transmittal letter provided for the SF 220 report and signed by the responsible official. Departmental-level accounting entities will make distribution in accordance with the addresses provided in the addendum to this chapter.

050605 Preparation Instructions for the SF 222

A. DoD Components shall analyze figure 5-6 and report balances on the appropriate report.

B. Heading. Enter on the designated lines (1) date of the report, (2) name of DoD Component submitting the report, (3) reporting entity, (4) OMB identification code, and (5) fund type.

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REPORT ON CASH FLOW
for the period ended _____
(In dollars)

IDENTIFICATION:

DEPARTMENT/AGENCY: _____

BUREAU/ORGANIZATIONAL UNIT: _____

OMB IDENTIFICATION CODE: _____ FUND TYPE: _____

Description	Amount	Total
1. Fund balance with Treasury and cash, beginning of period (PY SF 220) _____		
2. Sources of funds:		
a. Increase in debt _____		
b. Appropriations _____		
c. Revenue _____		
d. Sale of assets _____		
e. Increase in payables _____		
f. Decrease in receivables and advances _____		
g. Other 1. _____		
2. _____		
3. _____		
4. _____		
h. Total _____		
3. Application of funds:		
a. Operating expenses (SF 221) _____		
b. Less: Expenses not requiring outlays (SF 221) _____		
c. Increase in investments _____		
d. Increase in inventory _____		
e. Purchase of property, plant, and equipment _____		
f. Other 1. _____		
2. _____		
3. _____		
4. _____		
g. Total _____		
4. Fund balance with Treasury and cash, end of period (SF 220) _____		

AGENCY CONTACTS	
1. Preparer's Name	2. Telephone No.
3. Address	
4. Supervisor's Name	5. Telephone No.

FIGURE 5-6

C. Line 1. Fund balance with Treasury and cash, beginning of period. Enter the beginning sum of the following general ledger accounts:

1010	Fund Balance with Treasury
1100	Cash
1200	Foreign Currency

D. Line 2. Sources of funds. The balances of the general ledger accounts listed below summarize the resources made available to the reporting entity.

1. Line 2.a. Increase in debt. Enter the differences between the beginning and the ending balances of the following general ledger accounts:

2510	Borrowing From Treasury
2520	Borrowing From Federal Financing Bank
2530	Securities Issued by Federal Agencies Under Special Financing Authority
2540	Participation Certificates
2590	Other Debt

2. Line 2.b. Appropriations. Enter the amount of the original appropriations received for the current period (not including offsetting collections credited or offsetting receipts appropriated). Enter the amount from general ledger account 3100, "Appropriated Capital."

3. Line 2.c. Revenue. Enter the amounts of revenue and gains that were not returned to Treasury. Report the sum of general ledger accounts:

5100	Revenue From Goods Sold
5200	Revenue From Services Provided
5300	Interest and Penalties Revenue
5400	Benefit Program Revenue
5500	Insurance and Guarantee Premium Revenue
5600	Donated Revenue
5900	Other Revenue
7190	Other gains

4. Line 2.d. Sale of assets. Enter the proceeds from the sale of assets by

analyzing general ledger account 1011, "Funds Collected."

5. Line 2.e. Increase in payables. Enter the increase in total liabilities less debt between the current period and the beginning balance. Any decrease in liabilities should be shown as a negative entry (-). Enter the net sum of the following general ledger accounts:

2110	Accounts Payable
2120	Disbursements in Transit
2130	Contract Holdbacks
2140	Accrued Interest Payable
2190	Other Accrued Liabilities
2210	Accrued Funded Payroll and Benefits
2220	Accrued Unfunded Annual Leave
2310	Advances from Others
2320	Deferred Credits
2400	Liability for Deposit Funds and Suspense Accounts
2610	Retirement Plans
2620	Insurance Plans
2690	Other Actuarial Liabilities
2910	Prior Liens Outstanding on Acquired Collateral
2920	Contingent Liabilities
2990	Other Liabilities

6. Line 2.f. Decrease in receivables and advances. Enter any decrease in total receivables and advances between the beginning and ending account balances. An increase in receivables and advances would be shown as a negative entry. Enter the net sum of the following general ledger accounts:

1310	Accounts Receivable
1320	Claims Receivable-Public
1350	Loans Receivable
1410	Advances to Others
1450	Prepayments

7. Lines 2.g.1. through 2.g.4. Other. Enter the amount of other sources of funds and describe any types of sources that comprise more than 25 percent of the total amount reported in this category in excess of \$100,000. Enter the sum of the following general ledger accounts:

7110 Gains on Disposition of Assets
 7190 Other Gains
 7300 Extraordinary Items
 7400 Prior Period Adjustments
 7600 Changes in Actuarial Liability

8. Line 2.h. Total. Enter the total for lines 2.a. through 2.g.

E. Line 3. Application of funds

1. Line 3.a. Operating expenses.

Enter the amount of total operating expenses from the SF 221, line 12. If no SF 221 is prepared, enter the sum of the following general ledger accounts:

6100 Operating/Program Expenses
 6310 Interest Expenses on Borrowing
 From Treasury
 6320 Interest Expenses on Federal
 Securities
 6330 Other Interest Expenses
 6400 Benefit Program Expenses
 6500 Cost of Goods Sold
 6600 Applied Overhead
 6900 Other Expenses
 7210 Losses on Disposition of Assets
 7290 Other Losses

2. Line 3.b. Less: Expenses not requiring outlays. Analyze the above general ledger accounts and enter the amount of any operating expenses not requiring outlays. Typically, these expenses include such items as depreciation and allowances for uncollectible receivables, which are reported on SF 221, line 10.

3. Line 3.c. Increase in investments. Analyze the following general ledger accounts and enter any increase (difference between current and prior balances) in investments between the current and prior period as reported on SF 220, line 5:

1610 Federal Securities (At Par)
 1611 Federal Securities-Unamortized
 Premium or Discount
 1690 Other Investments

4. Line 3.d. Increase in inventory. Enter any increase in inventory (difference between current and prior balances) between the current period and the prior period as reported on the SF 220, line 4. Exclude transactions directly affecting equity accounts. After analysis, enter the appropriate net sum from the following general ledger accounts:

1510 Inventory for Agency Operations
 1530 Inventory-Raw Material and Supplies
 1540 Inventory-Work in Process
 1550 Inventory-Finished Goods
 1560 Other Inventory
 1570 Stockpiled Materials and Supplies
 1580 Inventory in Transit

5. Line 3.e. Purchase of property, plant, and equipment. Enter the amount expended for property and equipment capitalized in the current reporting period. Exclude transactions directly affecting equity accounts. This amount is also reported as increases on the SF 220, line 7. Compute and enter the appropriate net sum from the following general ledger accounts:

1710 Land
 1720 Construction in Progress
 1730 Buildings
 1740 Other Structures and Facilities
 1760 Military Equipment
 1770 Equipment in Transit
 1810 Assets Under Capital Lease
 1820 Leasehold Improvements
 1830 Automated Data Processing Software
 1840 Other Natural Resources
 1890 Other Fixed Assets

6. Lines 3.f.1. through 3.f.4. Other. Enter on line 3.f. any applications of funds not otherwise identified in the previous lines. Describe any types of applications that comprise more than 25 percent of the total amount reported in this category and that exceed \$100,000. Include on this line expired appropriations and offsetting receipts returned to Treasury. Compute and enter the sum of the following general ledger accounts:

1910 Acquired Collateral
 1990 Other Assets

7300 Extraordinary Items
 7400 Prior Period Adjustments
 7500 Distribution of Income-Dividend

7. Line 3.g. Total. Report the total for lines 3.a. through 3.f.4.

F. Line 4. Fund balance with Treasury and cash, end of period. Add lines 1. and 2.h. and subtract line 3.g. This amount shall agree with line 1.d. of the SF 220 for the current reporting period and can be computed by adding the sum of the following general ledger accounts:

1010 Fund Balance with Treasury
 1110 Undeposited Collections
 1120 Imprest Funds
 1190 Other Cash
 1200 Foreign Currency

G. Agency Contacts. Enter in the blocks provided the preparer's name, telephone number, and address, along with the supervisor's name and telephone number.

0507 REPORT ON RECONCILIATION, SF 223

050701 Purpose and Accounting Report Number. This section prescribes the report form and instructions for preparation of the annual Report on Reconciliation pursuant to I TFM 2-4100. The SF 223 reconciles operating expenses and cash outlays for the fiscal year. The reporting requirements prescribed in this section are designated as SF 223 (IAR 0342-TD-AN).

050702 Applicability and Scope. The provisions of this section apply to all DoD Components, appropriations, and funds. Negative reports shall be submitted when there were no transactions during the fiscal year.

050703 Report Form. DoD Components may reproduce the copy provided in I TFM 2-4100 or use machine-produced facsimiles. A copy of the SF 223 is provided as figure 5-7.

050704 Frequency and Distribution

A. The report shall be submitted as of September 30 of each year by the date established by the appropriate departmental-level accounting entity.

B. The report shall be submitted under the cover transmittal letter provided for the SF 220 report, signed by the responsible official and distributed in accordance with the addresses provided in the addendum to this chapter.

050705 Preparation Instructions for the SF 223

A. DoD Components shall analyze the appropriate general ledger accounts identified in figure 5-7 and report balances on the appropriate report lines.

B. Heading. Enter on the designated lines (1) date of the report, (2) name of DoD Component submitting the report, (3) reporting entity, (4) OMB identification code, and (5) fund type.

C. Line 1 Total operating expenses. Enter the total operating expenses as disclosed on SF 221, line 12. for type 1 and 2 reporting entities. Other reporting entities enter the sum of the following general ledger accounts:

6100 Operating/Program Expenses
 6310 Interest Expenses on Borrowing
 From Treasury
 6320 Interest Expenses on Federal Securities
 6330 Other Interest Expenses
 6400 Benefit Program Expenses
 6500 Cost of Goods Sold
 6600 Applied Overhead
 6900 Other Expenses
 7210 Losses on Disposition of Assets
 7290 Other Losses

D. Line 2. Adjustments. Add the net amount of capital expenditures as disclosed on the SF 221, line 14. and deduct any increase in

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IAR No. 0342 -TD-AN

REPORT ON RECONCILIATION

for the period ended _____

(In dollars)

IDENTIFICATION

DEPARTMENT/AGENCY: _____

BUREAU/ORGANIZATIONAL UNIT: _____

OMB IDENTIFICATION CODE: _____

FUND TYPE: _____

Description	Total
1. Total operating expenses (SF 221) _____	
2. Adjustments:	
Add	
a. Capital expenditures _____	
Deduct:	
b. Increase (decrease) in accounts payable _____	
c. Decrease (increase) in inventories _____	
d. Accrued expenses not requiring outlays _____	
3. Subtotal _____	
4. Less: Offsetting collections credited _____	
5. Net disbursements _____	

AGENCY CONTACTS	
1. Preparer's Name	2. Telephone No.
3. Address	
4. Supervisor's Name	5. Telephone No.

FIGURE 5-7

accounts payable, or inventories and accrued expenses not requiring outlays that are not captured as accounts payable (for example, depreciation). Otherwise, determine the amounts for this line by use of the appropriate general ledger accounts.

Add:

1. Line 2.a. Capital expenditures: Enter the current year increase in the balances of the following general ledger accounts:

6100	Operating/Program Expense
6320	Interest Expense on Federal Securities
6330	Other Interest Expense
6500	Cost of Goods Sold
6600	Applied Overhead

Deduct:

2. Line 2.b. Increase (decrease) in accounts payable. Enter all increases and/or decreases in accounts payable netted against receivables, (such as, general ledger accounts 1310 and 1350). Use the accounts payable amount determined for line 2.e. of SF 222, or use appropriate amounts extracted from the following general ledger accounts:

2110	Accounts Payable
2140	Accrued Interest Payable

Deduct:

3. Line 2.c. Increase (decrease) in inventories. Enter all increases and/or decreases in inventories. Use appropriate amounts extracted from the following general ledger accounts:

1510	Inventory for Agency Operations
1520	Inventory for Sale
1530	Inventory-Raw Material and Supplies
1540	Inventory-Work in Process
1550	Inventory-Finished Goods
1560	Other Inventory
1570	Stockpiled Materials and Supplies

Deduct:

4. Line 2.d. Accrued expenses not requiring outlays. Enter the balance determined for line 3.b. of SF 222, or analyze the general ledger accounts used in line 1., above, and report the amount of any operating expenses not requiring outlays.

E. Line 3. Total gross disbursements. Enter the net sum of lines 1. and 2.a. less lines 2.b., 2.c. and 2.d.

F. Line 4. Less: Offsetting collections credited. Enter the amount of agency collections not reported to receipt accounts.

G. Line 5. Net disbursements. Enter the net sum of lines 3. and 4. This amount should agree with "Net Disbursements" reported in column 4 of the TFS Form 6653, "Undisbursed Appropriation Account."

H. Agency Contacts. Enter in the blocks provided the preparer's name, telephone number, and address, along with the supervisor's name and telephone number.

0508 FEDERAL AGENCIES' CENTRALIZED TRIAL-BALANCE SYSTEM REPORTING

Upon implementation of agency reporting via the Federal Agencies' Centralized Trial-balance System (FACTS), the above reports will become obsolete and this chapter will be revised accordingly. FACTS replaces the SF 220: Statement of Financial Position, SF 221: Statement of Operations, SF 222 Cash Flow Statement, and SF 223: Statement of Reconciliation. The NOTES report replaces the SF 220-1: Additional Financial Information.

The Report on Obligations (SF 225), SF 220-8: Report on Guaranteed Loans, and the Report on Receivables Due From the Public (Receivables Report), will continue to be reported as prescribed above.

Under FACTS, agencies must electronically transmit a pre-closing adjusted trial balance(s) (ATB) at the Treasury appropriation/fund group level, using the U.S. Government Standard General Ledger (SGL) accounts. Agencies must also electronically transmit the NOTES report(s). The pre-closing ATB should include balances for all revenues earned and all expenses incurred during the reporting period.

The preparation and submission of timely and reliable ATBs that fully disclose the financial results of all programs and activities and the consolidation of this information are the responsibilities of the head the Department of Defense and each Federal agency. Amounts should be reported in whole dollars. Amounts from 1 to 49 cents should be rounded down to the nearest dollar and amounts of 50 to 99 should be rounded up to the next dollar.

This chapter will be revised with the next issue of this publication. Additional information on FACTS is contained in Treasury Financial Manual, Volume 1, Transmittal Letter No. 559.

0509 CIVIL MONETARY PENALTY REPORT

The Federal Civil Penalties Inflation Adjustment Act of 1990, Public Law 101-104, established annual reporting requirements for civil monetary penalties (CMPs) assessed and collected by Federal agencies. Additionally, agencies are required to submit a separate report every 5 years identifying all applicable penalties and providing inflation adjustments for those that have not been adjusted by law in the last 5 years. CMPs include any non-criminal penalty, fine, or other sanction for which a given dollar amount (or maximum amount) is specified by Federal law, and which is assessed or enforced by an agency as a result of an administrative proceeding or civil action in the Federal courts.

The CPM information is due to Defense Finance and Accounting Service Headquarters by November 1st of each fiscal year for preceding fiscal year. The information should be sent to the General Accounting Deputate, Financial Statements Directorate.

<u>REPORTING ENTITIES MATRIX</u>				
	ARMY	NAVY	USAF	DFAS
<u>TYPE 1 - REVOLVING FUNDS (SEPARATE STATEMENTS FOR EACH FUND)</u>				
Defense Production Guarantees	X	X	X	X
Defense Business Operations Fund				X
Defense Homeowners' Assistance Fund	X			
WHS Building Management Revolving Fund				X
Special Defense Acquisition Fund				X 1/
Conventional Ammunition Working Capital Fund	X			
National Defense Stockpile Transaction Fund				X
Pentagon Reservation Maintenance Revolving Fund				X
Emergency Response Fund	X			X
<u>TYPE 2 - TRUST REVOLVING FUNDS (SEPARATE STATEMENTS FOR EACH FUND)</u>				
Surcharge Collections, Commissary Stores				X
Midshipmen's Store		X		
Air Force Cadet Fund			X	
<u>TYPE 3 - TRUST FUNDS (SEPARATE STATEMENTS)</u>				

<u>REPORTING ENTITIES MATRIX</u>				
	ARMY	NAVY	USAF	DFAS
Defense Military Retirement Fund				X
Advances, Foreign Military Sales, Executive				X <u>1</u> /
<u>TYPE 4 - OTHER TRUST FUNDS (CONSOLIDATED REPORT)</u>				
Education Benefit Fund				X
Foreign National Employees Separation Pay Account				X
Officer of Naval Records & History Fund		X		
General Gift Fund	X	X	X	
Ships' Stores Profits, Navy		X		
U.S. Naval Academy Museum Fund		X		
U.S. Naval Academy General Gift Fund		X		
Bequest of Major General Fred C. Ainsworth	X			
Voluntary Separation Incentive Trust Fund		X		
National Security Education Trust Fund		X		
<u>TYPE 5 - SPECIAL, DEPOSIT AND GENERAL FUNDS (CONSOLIDATED FUNDS)</u>				
All Special Funds	X		X	
All Deposit Funds	X	X	X	X
All General Funds	X	X	X	X <u>2</u> /
<u>TYPE 6 - CONSOLIDATED (ONE EACH ENTITY)</u>	X	X	X	X

1/ DSAA only

2/ DSAA only for MAP & IMET

TABLE 5-2

ADDENDUM
ADDITIONAL REPORTING AND DISTRIBUTION INSTRUCTIONS

1. **Fund Types.** Table 5-2 identifies the DoD reporting entities and the specific reporting packages required. Annually, DoD Components shall prepare a separate SF 220 with supporting reports for the fund types listed below. In addition, an SF 221, 222, and 223 shall be prepared for type 1 and type 2 funds. The fund types and reporting packages are as follows:

- Type 1: Each revolving fund
- Type 2: Each trust revolving fund
- Type 3: Each of the applicable major trust funds
- Type 4: All other trust funds
- Type 5: All other activity combined
- Type 6: Consolidated report

NOTE: SF 220-1, 220-8 and 220-9 shall not be submitted for fund type 6 reports.

2. **Report Distribution.** Reports shall be distributed by the departmental-level accounting entities as follows:

- a. Original reports shall be submitted to:

Department of the Treasury
Financial Management Service
Financial Reports Branch
Liberty Center
Attn: GAO Bldg, Rm 3021
Washington, D.C. 20227

- b. One copy of each annual and quarterly report shall be submitted to:

Directorate for Program and Financial Control, ODC(P/B)
Office of the Under Secretary of Defense (Comptroller)
The Pentagon, Room 3B872
Washington, D.C. 20301-1100

Defense Finance and Accounting Service
ATTN: Deputy Director for General Accounting
Arlington, VA 22240-5291

- c. One copy of the Services SF220 and SF221 for Business Operations Fund, and one copy of the SF220-8 and SF220-9 shall be submitted to:

Defense Finance and Accounting Service
ATTN: Deputy Director for Business Funds
Arlington, VA 22240-5291